

NEW BOSTON, NEW HAMPSHIRE 2018 TOWN AND SCHOOL REPORT



WILDLIFE in NEW BOSTON



Dedication Irene Baudreau

June 30, 1951 – April 14, 2018



Irene was a beloved and well known member of the New Boston Community. She went to work for the Post Office as a postal carrier from 1994 – 1998. Then in 1998 she began her service to the Town. Originally she was hired as the Tax Collector and in 1999 added Town Clerk to her responsibilities. In 2001, the positions were divided and Irene served as the Town Clerk; a position she held for six consecutive terms, ultimately spending 19 years serving our Community at Town Hall.

Irene was born in Bisbee, Arizona and lived in Anaheim Hills, California until moving to New Boston with her husband “Bud” and their five rescued Dobermans.

Over the years Irene became an amazing resource on New Hampshire laws, rules and procedures and was a key figure at every election held in New Boston since 1999. Her office was

always buzzing with activity and was a place where she would greet people with a great sense of humor and make them feel comfortable. Irene always dressed very professionally, often wearing beautiful suits and wearing heels to match. Before the hallway in the Town Hall was carpeted, you could hear Irene (and her heels), coming long before she came into sight!



Despite her professional demeanor, Irene loved dressing up for the holidays and had a rather large holiday themed wardrobe which included sweaters, socks and even crazy headbands!

On top of her duties as the Town Clerk, Irene had also been serving as a Cemetery Trustee since 2009, assisting with the oversight of our Town Cemetery.

In 2015 Irene learned to quilt. Being a perfectionist, she became quite accomplished and was able to complete a number of hand-quilted projects. Her quilting mentor and long-time Deputy Clerk, Cathy Strausbaugh, said that Irene's eye for colors lent her finished projects an amazing flair.

Irene is missed by her co-workers at Town Hall and by her customers from throughout our community. She has provided us all with many amazing memories which we will always hold dear to our hearts.

Dates to Remember in 2019



Photo by: Amanda Burris

March 1 st	Last day to file for Abatement for previous years property taxes
March 12 th	Annual Town Meeting Elections (7AM – 7PM) at the New Boston Central School gymnasium
April 15 th	Elderly & Disability Exemptions Applications/Paperwork are due
April 15 th	Veteran's Tax Credit Applications are due
April 15 th	Last day for taxpayers to apply for Current Land Use Assessment per RSA 79-A:5,II
April 30 th	Dog Registrations are due at Town Clerk's Office by April 30th
July 1 st	Real Estate Property Taxes are due (first bill)
December 1 st	Real Estate Property Taxes are due (second bill)

Town of New Boston
New Hampshire

ANNUAL REPORT
for the
Fiscal Year Ending December 31, 2018

Number of Registered Voters - 4,492

Population (est) - 5,674

Total Area = 45 square miles

Census History

Population	Year	%Increase
925	1960	
1,390	1970	50.27%
1,928	1980	38.71%
3,214	1990	66.70%
4,138	2000	28.75%
5,321	2010	28.59%
5,674	2017	6.63%

Town of New Boston Population

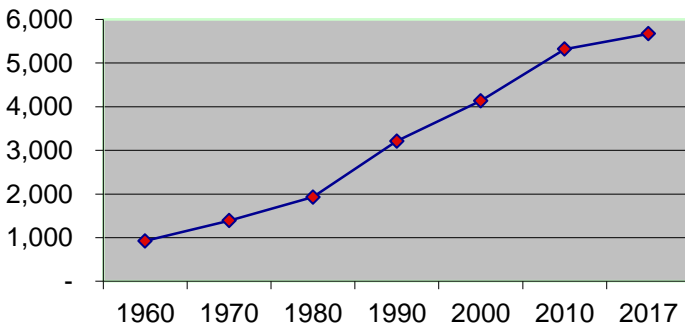


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Peace in the Kingdom (deer with heron)

Photo by: Cyndie Wilson

COMMUNITY INFORMATION

AMBULANCE/RESCUE SQUAD

Emergency Calls911

ASSESSING OFFICE487-2500 X 161

Monday – Friday 9:00 am – 4:00 pm

BUILDING DEPARTMENT487-2500 X 150

Tuesday, Wednesday & Thursday 9:00 am – 4:00 pm

Inspections by Appointment

EMERGENCY MANAGEMENT

Hotline487-2500 X 188

Web Site www.newbostonnh.gov

FIRE DEPARTMENT

Emergency Calls911

Non-Emergency Calls487-2500 X 312

FIRE INSPECTOR487-2500 X 152

Inspections by Appointment

HEALTH DEPARTMENT487-2500 X 142

Monday – Friday 9:00 am – 4:00 pm

HIGHWAY DEPARTMENT487-2500 X 612

Monday – Friday

(Nov. – April) 7:00 am – 3:30 pm

Monday – Thursday

(May – Oct.) 6:30 am – 5:00 pm

LIBRARY 487-3391

Monday 9:30 am – 8:30 pm

Wednesday 9:30 am – 8:30 pm

Thursday 2:30 pm – 6:30 pm

Friday 9:30 am – 5:00 pm

Saturday 9:30 am – 12:30 pm

Town Web Site

www.newbostonnh.gov

COMMUNITY INFORMATION

PLANNING DEPARTMENT487-2500 X 142
Monday - Friday 9:00 am – 4:00 pm

POLICE DEPARTMENT
Emergency Calls911
Non-Emergency Calls 487-2433
Monday 8:00 am – 8:00pm
Tuesday, Wednesday & Friday 8:00 am - 4:00 pm
Thursday 8:00 am – 4:00 pm & 5-8 pm
Saturday 8:00 am – 12:00 pm

RECREATION DEPARTMENT 487-2880
Monday – Friday 8:00 am – 4:00 pm
www.newbostonnh.gov/recreation

SELECTMEN’S OFFICE.....487-2500 X 161
Monday – Friday 9:00 am – 4:00 pm

TAX COLLECTOR.....487-2500 X 171
Monday – Wednesday 9:00 am – 2:30 pm

TOWN ADMINISTRATOR487-2500 X 121
Monday – Friday 9:00 am – 4:00 pm

TOWN CLERK487-2500 X 131
Monday 9:00 am – 4:00 pm
Wednesday 12:00pm – 7:00pm
Friday 9:00 am – 4:00 pm

TRANSFER STATION 487-5000
Tuesday 9:00 am – 6:00 pm
Thursday 9:00 am – 5:00 pm
Saturday 8:00 am – 4:00 pm

WELFARE ADMINISTRATOR.....487-2500 X 121
Monday – Friday 9:00 am – 4:00 pm

Town Web Site **www.newbostonnh.gov**

Selectmen's Report

As always, the Board would like to thank all employees of the Town of New Boston for their dedicated service throughout a very busy year. Whether it be in the Town Hall, at the Transfer Station, the Recreation Department, Library, or on the road with the Police, Fire, Rescue and Highway, everyone involved demonstrated exceptional service in their endeavors. New Boston continues to grow steadily, with our population now well over 5,000 residents. There were thirty new homes built in town last year and over 160 in the last five years. This population growth puts more demands for services from our departments. Virtually all of the new construction is single-family homes with the potential to bring more school-aged children. In turn we see increases of the student population in the district schools.

This past year was particularly challenging as we were faced with another default budget amounting to a decrease of \$122,161 in actual operating funds. Fortunately, the voters approved our critically important CRF funds that assist us in paying for new equipment as it ages and becomes obsolete after many years of service. They are also critical in preventing serious spikes in the tax rate. This year the Finance Committee, the Board and the Town Administration have worked to craft a budget which is efficient and designed to meet the needs associated with our technological, equipment and personnel requirements. Due to a number of open positions this year, the Town was able to cope in some ways with the default budget. We were also fortunate to have higher revenues than expected, thanks largely to many people buying new cars and trucks as the national economy remained strong. Continued defaults, however, will undoubtedly result in a curtailment of the high level of services to which we have all been accustomed.

Based on the best information we currently have, if this year's municipal budget (including the operating budget and warrant articles) does pass, the tax rate could increase by a modest \$0.65 cents per thousand. Keep in mind that we are not in full control of our budget due to Federal and State mandates such as retirement costs, welfare and audits. We also may have another year with higher than anticipated revenues that could help keep the tax rate lower. There are also several bills working their way through the State Legislature that might ease the tax burden on New Hampshire Towns if passed.

Town departments posted several important accomplishments this year, as did the efforts of our volunteer boards, commissions and committees. The Recreation Department was able to purchase a new and handicapped equipped van that will improve services to people of all ages using their services. The Town Hall also unveiled a new and far more user friendly website which contains far more information than our previous site. We also made far wider use of our Facebook page in an effort to enhance dialogue in our community. The Town Clerk's office was awarded a grant from the State Library to preserve records pertaining to the Molly Stark Cannon. Some much needed repairs were also done to the Wason Building which houses The New Boston Historical Society.

The Forestry Committee put two Town Forests on the American Tree Farm system providing for systematic management of these timber resources for generations to come. In conjunction with New Boston Central School, the Committee also started a Christmas Tree Farm where first graders plant their own trees which they will be able to harvest when they are in the sixth grade. The Conservation Commission received two grants for the Rail Trail rehabilitation project with Phase 1B through the Lang Forest being completed last fall.

Again, our thanks to all of you in town for making New Boston such a great place to live.

Respectfully submitted by,

Joseph Constance, Chairman
Rodney Towne
Christine Quirk

STATE OF NEW HAMPSHIRE

Executive Council

DAVID K WHEELER
Executive Councilor
District Five
www.nh.gov/council
(603) 271-3632



State House Room 207
107 North Main Street
Concord, NH 03301

January 2, 2019

Dear Citizens of Executive Council District 5,

It was my honor to serve the citizens of Executive Council District Five as their Executive Councilor during 2018. The Executive Council has authority over all state contracts over \$ 10,000 all nominations to State Boards and Commissions, all judicial appointments, department heads, and requests for Pardons.

In July I hosted the Governor and Executive Council meeting at Crotched Mountain in Greenfield, NH. It was a great opportunity to showcase the area and highlight the important work being done there.

On July 11, 2018, the New Hampshire Executive Council voted 4 to 1 to convene a special session of the State Legislature (another one of our many responsibilities) to address the US Supreme Court's decision on the collection of state taxes from Internet businesses.

In the fall I attended Public Hearings of the Governor's Advisory Commission on Intermodal Transportation (GACIT) in Nashua, Merrimack, Keene and Peterborough. At the public hearings the Department of Transportation receives and reviews public input on the State's 10-year highway plan. The Council developed a 10-year plan and forwarded it to Governor Sununu for his approval.

In addition to our regularly scheduled meetings, we held hearings on several judicial nominations. The Executive Council confirmed 8 Justices to serve in our court system and elevated Justice Robert Lynn to become the Chief Justice of the New Hampshire Supreme Court.

The Council also confirmed 287 nominations to State Boards and Commissions, many from District Five.

The Executive council approves State Contracts and this year we approved \$1.7 billion in expenditures and \$6.4 Billion in working capital to assure our state meets the needs of our citizens.

On December 5th the Executive Council joined Governor Sununu in Representatives Hall of the State House as he administered the oath of office to the 400 newly elected State Representatives and 24 State Senators.

The Council received a request to commute the sentence of Pamela Smart, which was withdrawn at the last minute. A Pardon was granted to Joe Barton, for the unfounded and unjust charge of resisting arrest.

At the December meeting of the Governor and Council my grandson, Caedon Wheeler of Milford, opened the meeting by leading the audience in reciting the Pledge of Allegiance.

Please feel free to reach out to me any time I can be of assistance. It is always a pleasure to lend assistance where needed. My contact information is: 523 Mason Road, Milford, NH 03055 Phone: 603-672-6062

Sincerely,


David K. Wheeler

Amherst, Antrim, Bennington, Brookline, Deering, Dunbarton, FitzWilliam, Frankestown, Greenfield, Greenville, Hillsborough, Hollis, Hudson, Jaffrey, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, New Boston, New Ipswich, Peterborough, Richmond, Rindge, Sharon, Swanzey, Temple, Troy, Weare, Wilton, and Windsor

Town Officers

Rodney Towne, Selectman	Term Expires 2019
Christine A. Quirk, Selectman	Term Expires 2020
Joseph Constance, Chairman	Term Expires 2021
Lee C. Nyquist, Esq., Moderator	Term Expires 2021
Kimberly Colbert, Town Clerk	Term Expires 2021
Cathleen Strausbaugh, Deputy Town Clerk	
Ann Charbonneau, Tax Collector	Appointment Expires 2020
Maralyn Segien, Deputy Tax Collector	
William Gould, Treasurer	Term Expires 2020
Richard Perusse, Road Agent	Appointment Expires 2020
Daniel T. MacDonald, Fire Chief	
James Brace, Police Chief	
Peter R. Flynn, Town Administrator	
Peter R. Flynn, Overseer of Public Welfare	
Daniel Kramer, Building Inspector, Code Enforcement Officer	
Shannon Silver, Health Officer	
Barton Mayer, Esq., Town Counsel	

Town Department Managers

Library Director	Sarah Chapman
Planning Board Coordinator	Shannon Silver
Recreation Director	Mike Sindoni
Transfer Station Manager	Gerry Cornett

Executive Council

David K. Wheeler, District 5	Term Expires 2019
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Representatives of the General Court

Donna Mombourquette	Term Expires 2020
David Woodbury	Term Expires 2020
Kat McGhee	Term Expires 2020

State Senator

Jeanne Dietsch
Concord, NH District 9

Term Expires 2020

Capital Improvements Program Committee

Planning Board Representative:	David Litwinovich
CIP Members at-large:	
Matt Beaulieu	Appointment Expires 2019
R. Frederick Hayes, Jr.	Appointment Expires 2020
Ex-Officio	Christine Quirk
Finance Committee Representatives:	Ken Lombard
	Brandy Mitroff

Cemetery Trustees

Almus Chancey	Term Expires 2019
Gregg Peirce	Term Expires 2020
Warren Houghton	Term Expires 2021

Conservation Commission

Laura Bernard, Chairman	Appointment Expires 2019
Gerry Cornett, Alternate	Appointment Expires 2019
Rebecca Balke, Treasurer	Appointment Expires 2020
Elizabeth Whitman	Appointment Expires 2020
Edward Boyle	Appointment Expires 2020
Marty Kelley	Appointment Expires 2020
Barbara Thomson, Alternate	Appointment Expires 2021
Louise Robie, Vice Chairman	Appointment Expires 2021

Energy Commission

Cheryl Christner	Appointment Expires 2019
Ryan Nealley	Appointment Expires 2020
Roger Dignard	Appointment Expires 2021

Finance Committee

William Gould, Chairman	Appointment Expires 2019
Brandy Mitroff	Appointment Expires 2020
Nicholas Sanders	Appointment Expires 2020
William Schmidt, Alternate	Appointment Expires 2020
Mary Constance, Alternate	Appointment Expires 2020
Kenneth Lombard	Appointment Expires 2021
Roch Larochelle	Appointment Expires 2021
School Board Representative	
Board of Selectmen	

Fire Wards

Richard Moody	Term Expires 2019
Dale Smith	Term Expires 2019
Wayne Blassberg	Term Expires 2020
Scott Hunter	Term Expires 2020
Daniel MacDonald	Term Expires 2021
Cliff Plourde	Term Expires 2021
Daniel Teague	Term Expires 2021

Forestry Committee

Thomas Miller, Chairman	Appointment Expires 2019
Benjamin St. Amand	Appointment Expires 2019
Carter Brown	Appointment Expires 2019
Graham Pendlebury	Appointment Expires 2019
Kimberly DiPietro	Appointment Expires 2021

Highway Safety Committee

Selectmen	Representing Selectmen
Daniel MacDonald	Fire Department Representative
James Brace, Chairman	Police Department Representative
Richard Perusse	Highway Department Representative

Library Trustees

William Gould, Chairman	Term Expires 2019
Tom Mohan	Term Expires 2019
Kate Fitzpatrick	Term Expires 2019
Richard Jardine	Term Expires 2020
Deborah Jardine	Term Expires 2020
Richard Backus	Term Expires 2021
Craig Anderson	Term Expires 2021

Open Space Committee

Robert Todd, Sr.	Appointment Expires 2019
David Woodbury	Appointment Expires 2019
Timothy Hey	Appointment Expires 2019
Kenneth Lombard, Chairman	Appointment Expires 2020
Mary Koon	Appointment Expires 2021

Planning Board

Mark Suennen, Vice-Chairman	Appointment Expires 2019
David Litwinovich,	Appointment Expires 2020
Peter Hogan, Chairman	Appointment Expires 2021
Ed Carroll	Appointment Expires 2021
Amy Sanders, Alternate	Appointment Expires 2021
Selectmen Rotating Member, Ex-Officio	

Recreation Commission

Jennifer Martin	Appointment Expires 2019
Helen Fanning	Appointment Expires 2019
Kim Borges	Appointment Expires 2020
Lynn Wawrzyniak	Appointment Expires 2020
Kenneth Hamel	Appointment Expires 2021
Michael Sindoni, Director, Ex-Officio	

Road Committee

Willard Dodge	Appointment Expires 2019
Harold Strong	Appointment Expires 2019
Richard Perusse, Road Agent, Ex-Officio	

Solid Waste Advisory Committee

Louis Lanzillotti	Appointment Expires 2019
Floyd Guyette	Appointment Expires 2021
Gerry Cornett, Transfer Station Manager, Ex-Officio	

Southern N.H. Planning Commission

Mark Suennen	Appointment Expires 2019
Joseph Constance (Alternate)	Appointment Expires 2020

Supervisors of Checklist

Dorothy Marden	Term Expires 2020
Sarah Chapman, Chairman	Term Expires 2022
David Mudrick	Term Expires 2024

Trustees of the Trust Funds

Mark Damien	Term Expires 2019
Wendy Lambert	Term Expires 2019
R. Frederick Hayes Jr.	Term Expires 2021

Zoning Board of Adjustment

Greg Mattison
Kenneth Clinton
David Craig, Chairman
Douglas Martin
Anthony Olivier
Wayne Charest
Michael Dahlberg
Nadine Scholes, Clerk

Appointment Expires 2019
Appointment Expires 2019
Appointment Expires 2020
Appointment Expires 2021
Appointment Expires 2021
Appointment Expires 2021
Appointment Expires 2021



Bobcat with squirrel

Photo by: Michael Thomas

Bobcats are predators that usually follow consistent hunting paths to prey on snowshoe hares and cottontails. However, their diet also includes mice, squirrels, woodchucks, moles, shrews, raccoons, foxes, domestic cats, grouse and other birds, reptiles, porcupines and skunks.

Schedule of Board and Committee Meetings**

<u>Board or Committee</u>	<u>Schedule</u>	<u>Time</u>	<u>Location</u>
Capital Improvements Committee	Fall	As Posted	As Posted
Cemetery Trustees	As Posted	As Posted	Town Hall
Conservation Commission	1 st Thursday	7:00 PM	Town Hall
Emergency Management	As Posted	As Posted	As Posted
Finance Committee	Thursdays – As Posted (Fall-Winter)	6:30PM	Town Hall
Fire Wards	1 st Monday	7:30PM	Fire Station
Forestry Committee	2 nd Monday	5:30 PM	Town Hall
Fourth of July Association	2nd Wed (Jan-Aug)	7:00PM	Old Engine House
Historical Society	2 nd Thursday Every other month	7:30 PM	Wason Building

<u>Board or Committee</u>	<u>Schedule</u>	<u>Time</u>	<u>Location</u>
Joe English Grange	2 nd & 4 th Tuesday	7:30 PM	Grange Hall
Library Trustees	3 rd Thursday	7:00 PM	Library
Open Space Committee	3 rd Monday	7:00 PM	Town Hall
Planning Board	2 nd & 4 th Tuesday	7:00 PM	Town Hall
Recreation Commissioners	As Posted	As Posted	Old Engine House
Road Committee	As Posted	As Posted	As Posted
Board of Selectmen	1 st & 3 rd Monday	6:00 PM	Town Hall
Solid Waste Advisory Committee	As Posted	As Posted	As Posted
Supervisors of the Checklist	As Posted	As Posted	As Posted
Zoning Board of Adjustment	3 rd Tuesday (if applicable)	As Posted	Town Hall

****Meetings are posted at local posting areas (Town Hall bulletin board, Post Office, TD Bank and Dodges Store), and on the Town Website: www.newbostonnh.gov**

Milestones for 2018

Jan	New Boston Beacon begins publication Super Blue Blood Moon and Lunar Eclipse Giant Ice Jam on Piscataquog River brings state-wide attention to New Boston The largest black birch tree in the country, located in New Boston, topples
Feb	Town holds “Woody Celebration” at NBCS – celebrating Woody Woodland’s first 40 years in New Boston
Apr	Ken Lombard named Citizen of the Year by Joe English Grange Ed Hunter, Building Inspector, retires after 12 years
Jun	Tom Kozak named Recreation Volunteer of the Year JoAnn McCallister awarded Best Bobcat Award from New Boston School Board
Jul	American Idol finalist Alex Preston performs at Fourth of July Celebration! New Boston Firefighter Dale Smith retired after 34 years of service to the Town of New Boston.
Sep	Recreation Department takes delivery of new 15-passenger mini-bus New Boston Fire Dept. participated in the natural gas disaster in Massachusetts
Dec	The Planning Board completed its update to the Master Plan

TOWN WARRANT



Photo by: Laura Bernard

Monarchs use a variety of habitats from meadows to edges of agricultural fields to gardens and anywhere else flowers are blooming that provide nectar sources for adults. Milkweeds are required for breeding, with eggs being laid on the underside of common milkweed and the caterpillars feeding exclusively on their leaves.

2019 WARRANT



TOWN OF NEW BOSTON

To the Inhabitants of the Town of New Boston, New Hampshire in the County of Hillsborough, in said State qualified to vote in Town Affairs:

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on Monday, February 4, 2019 at 7:00 pm, at the New Boston Central School. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant Articles may be amended, subject to the following limitations:

- (a) Warrant Articles whose wording is prescribed by law shall not be amended.
- (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot and to vote on all Warrant Articles from the first session on official ballot shall be held on Tuesday, March 12, 2019 from 7:00 am until 7:00 pm to act upon the following:

Article 1:

Cemetery Trustee for 3 years, vote for 1:
Almus E. Chancey

Fire Wards for 3 years, vote for 2:
Brandon Merron
Dick Moody
Bradford Bingham

Library Trustees for 3 years, vote for 3:

Kate Fitzpatrick
Bill Gould
Jennifer Allocca

Selectman for 3 years, vote for 1:

David Litwinovich
Karen Scott

Trustee of the Trust Funds for 3 years, vote for 1:

Wendy Lambert

Trustee of the Trust Fund for 1 year, vote for 1:

Article 2: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To see if the town will amend Article IV Special Provisions, by adding a new section 407, Impact Fees. This Ordinance is intended to implement and be consistent with the Town of New Boston's Master Plan and allocate a fair and equitable share of the cost of public capital facilities (including school construction) to new development and require that new accommodate its impact on public facilities; and apply to all forms of development identified in NH RSA 674:21 (V). The Section will include the following subsections: Findings, Definitions, Off-site Improvements, Imposition of Impact Fees for New Development, Computation of Impact Fees, Administration and Custody, Refunds, Credits, Additional Assessments, Premature & Scattered, Establishment-calculation-review-termination, Waivers and Severability.

Explanation for Article 2. This article proposed by the Planning Board would provide the authority to the Town to establish an impact fee schedule in the future to assess fees on new developments. Such fees collected would be directed to offsetting the cost of major new capital projects approved in the community.

YES []

NO []

Article 3: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

*Amend Article VI Definitions, Section 602, by amending the existing term Lodging House (Short term Rental) as follows: Any Dwelling (other than a hotel or motel) in which living accommodations with a shared kitchen are rented to three or more **transient** guests. Meals are typically not provided. **The property owner's primary residence shall be in New Boston.** ~~A boarding, bed and breakfast, inn or rooming house shall be deemed a lodging house, and more specifically described as follows: A boarding or rooming house shall accommodate non-transient guests and may provide them with regular meals; A bed and breakfast shall accommodate transient guests and provide them with breakfast; An inn shall accommodate transient guests for lodging but may also serve the general public, as well as the guests, in a restaurant facility.~~ In addition, amend Article II, Establishment of Districts, Section 204.3 R-1 and 204.4 R-A by removing Lodging House as a use Allowed by Special Exception and allow use by Conditional Use Permit (CUP) Also, amend Section 204.2 Small Scale Planned Commercial District by adding Lodging House (short term rental) as a Permitted Use. Also, amend Article IV Special Provisions, by adding a new section 408, Conditional Use Permit Criteria (CUP): Conditional Use Permits, as authorized under NH RSA 674:21. Specific criteria will be established and the Planning Board shall review all CUP applications to ensure no adverse impacts, limit noise and other intrusions, protect groundwater and consider neighborhood/rural character.*

Explanation for Article 3. This article by the Planning Board would clarify the existing definition of a Lodging House and expand the definition to include, short term rentals that are publicly advertised and allow the use by the Planning Board through a Conditional Use Permit (CUP) instead of approval needed by the ZBA, which reviews such use currently under Special Exception criteria. This new process will consolidate approvals with one board instead of two, streamlining the review process for both the applicant and abutters.

YES []

NO []

Article 4: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

*Amend Article VI Definitions, Section 602, by amending the existing term Bed and Breakfast/Inn: A dwelling in which, for compensation, sleeping accommodations are provided to transient guests under management and operation of the owner/occupant of the dwelling **of an owner who resides on the property**. A Bed and Breakfast/Inn may include the provision of meals for overnight guests only. In addition, amend Article II, Establishment of Districts, Section 204.3 R-1 and 204.4 R-A by adding a Bed and Breakfast/Inn use as a use allowed by Planning Board through a Conditional Use Permit (CUP). Also, amend Article IV Special Provisions, by adding a new section 408, Conditional Use Permit Criteria (CUP): Conditional Use Permits, as authorized under NH RSA 674:21. Specific criteria will be established and the Planning Board shall review all CUP applications to ensure no adverse impacts, limit noise and other intrusions, protect groundwater and consider neighborhood/rural character.*

Explanation for Article 4. This article by the Planning Board would clarify the definition of a Bed/Breakfast use and allow the use in the R-1 and R-A zones by the Planning Board through a Conditional Use Permit (CUP) instead of approval needed by the ZBA, which reviews such use currently under Special Exception criteria. This new process will consolidate approvals with one board instead of two, streamlining the review process for both the applicant and abutters.

YES [] NO []

Article 5: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

*Amend Article VI Definitions, Section 602 by amending the existing definition of a boarding/Rooming House: ~~shall accommodate non-transient guests~~ **A residential structure that** accommodates non-transient guests and may provide them with regular meals. **Guest stays are typically longer than two weeks. The owner shall reside on the property.** In addition, amend Article II, Establishment of Districts, Section 204.3 R-1 and 204.4 R-A by allowing a Boarding/Rooming House as a use by Conditional Use Permit (CUP). In addition amend*

Section 204.2 Small Scale Planned Commercial District to allow Boarding /Rooming House as a Permitted Use. Also, amend Article IV Special Provisions, by adding a new section 408, Conditional Use Permit Criteria (CUP): Conditional Use Permits, as authorized under NH RSA 674:21. Specific criteria will be established and the Planning Board shall review all CUP applications to ensure no adverse impacts, limit noise and other intrusions, protect groundwater and consider neighborhood/rural character.

Explanation for Article 5. This article by the Planning Board will clarify the definition of a Boarding/Rooming House, require that the owner reside on the property, establish the use as allowed in the Commercial District by the Planning Board through a Conditional Use Permit (CUP) instead of approval needed by the ZBA, which reviews such use currently under Special Exception criteria. This new process will consolidate approvals with one board instead of two, streamlining the review process for both the applicant and abutters.

YES [] NO []

Article 6: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amend Article VI Definitions, Section 602, by adding the following two new definitions: Short Term Rental: A residential structure, in which rooms or homes are rented, leased or otherwise made available for compensation to three or more individuals for less than 30 days. Transient: Staying at an accommodation for a brief stay, not to exceed 30 days.

Explanation for Article 6. This article will help clarify temporary housing options that are presently allowed in the community.

YES [] NO []

Article 7: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amend Article II, Establishment of Districts, Section 204.4 R-A and 204.2 Small Scale Planned Commercial District by removing Kennels

as a use allowed by Special Exception and allow by Conditional Use Permit (CUP) in R-1 & R-A. In addition amend Section 204.2 Small Scale Planned Commercial District to allow as a Permitted Use. Also, amend Article IV Special Provisions, by adding a new section 408, Conditional Use Permit Criteria (CUP): Conditional Use Permits, as authorized under NH RSA 674:21. Specific criteria will be established and the Planning Board shall review all CUP applications to ensure no adverse impacts, limit noise and other intrusions, protect groundwater and consider neighborhood/rural character.

Explanation for Article 7. This article by the Planning Board would allow Kennel uses to be reviewed by the Planning Board through a Conditional Use Permit process instead of approval required by the ZBA, which reviews such uses currently under Special Exception criteria and establish the use as allowed in the Commercial District. This new process will consolidate approvals with one board instead of two, streamlining the review process for both the applicant and abutters.

YES []

NO []

Article 8: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amend Article VI Definitions, Section 602, by adding the following: Outdoor Event Venue: A site that accommodates the gathering of groups and/or individuals to host a commercial event such as a wedding, business meeting(s), or any other outdoor activity. Such events are expected to be conducted outdoors with accessory buildings or structures that are ancillary uses. In addition, amend Article II, Establishment of Districts, Section 204.3 R-1 and 204.4 R-A by adding Outdoor Event Venue as a use allowed by Planning Board through a Conditional Use Permit (CUP). In addition, amend Section 204.2 Small Scale Planned Commercial District to allow Outdoor Event Venue as a Permitted Use. Also, amend Article IV Special Provisions, by adding a new section 408, Conditional Use Permit Criteria (CUP): Conditional Use Permits, as authorized under NH RSA 674:21. Specific criteria will be established and the Planning Board shall review all CUP applications to ensure no adverse impacts, limit noise and other intrusions, protect groundwater and consider neighborhood/rural character.

Explanation for Article 8. This article by the Planning Board will allow for a new use in the community, allowing owners of larger properties to host commercial events on their property. In addition to the Conditional Use Permit review conditions, the Planning Board will be adopting additional review criteria in the Non-Residential Site Plan Review Regulations to ensure such uses do not negatively impact abutting properties.

YES [] NO []

Article 9: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amend Article II, Section 204.6, Wetland Conservation and Stream Corridor District, paragraph E.4. (a), replacing the 15 day submittal requirement with a 21 day submittal requirement.

Explanation for Article 9. This article by the Planning Board will align submittal requirements with newer State Statute criteria.

YES [] NO []

Article 10: Proposed Fire Fighting Water Supply Requirements for new Subdivisions.

The Planning Board and Fire Wards are considering amendments to the Town's Subdivision Regulations relative to firefighting water supply requirements. Currently, subdivisions of 5 or more lots must install a cistern if they are not within 2,200 feet of an existing cistern. This has created situations where subdivisions with less than 5 lots are created with no access to a cistern nearby. The proposed amendment would require all new subdivisions " as defined in the Town of New Boston Subdivision Regulations, Definitions - Section III-S " be within a maximum of 2,200 feet of an existing cistern and if not, install a new cistern or provide some other form of firefighting water supply to protect the home. Do you support this proposed regulation?

Explanation for Article 10: This is a non-binding question. The Planning Board and Fire Wards are seeking input from New Boston voters on this matter before making a final decision to proceed with the regulation change.

YES [] NO []

Article 11: To see if the Town will vote to raise and appropriate **two million eight hundred thousand dollars (\$2,800,000)**, for the purpose of the **design and construction of a new fire and EMS facility** in the Town of New Boston and to include funds for the repurposing/demolition of the present Fire Station. Said sum to be raised by issuance of a serial bond (s) or notes not to exceed **two million eight hundred thousand dollars (\$2,800,000)** under and in compliance with the provisions of Municipal Finance Act (RSA Chapter 33:1 e seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds and notes, to determine the rate (s) of interest thereon and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of New Boston. (3/5ths vote required) (Selectmen and Finance Committee recommend 7-0)

Explanation of Article 11: The Fire Wards are requesting funding to design and construct a new fire station. Research and needs study has been thoroughly investigated and a plan developed by the Fire Station Building Committee over six plus years. The increase in the cost of the project of two hundred ninety thousand dollars this year is a result of projected cost increases that were publicized at the time of the first request for funding. Construction industry representatives informed us that, based on the initial cost of the project, we could expect a \$75,000 to \$100,000 increase per year, each year the building is not constructed. To compound that challenge, the significant increase in activity in the building industry, lack of labor resources, and tariff impacts, the projected annual increases have driven those estimates even higher.

YES [] NO []

Article 12: To see if the Town will vote to raise and appropriate as an **operating budget** not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **five million two hundred ninety-two thousand, six hundred fifty-seven dollars (\$5,292,657)**. Should this article be defeated, the default budget shall be **four million, eight hundred sixty-three thousand, nine hundred fifty-five dollars (\$4,863,955)** which is the same as last year with

certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Selectmen and Finance Committee Recommend 6-0 with 1 abstention)

Explanation for Article 12: The operating budget includes routine, and for the most part, recurring expenses related to staffing (including salaries & benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of the town departments.

YES [] NO []

Article 13: To see if the Town will vote to approve the **reorganization of the New Boston Fire Department** under RSA 154:1, to RSA 154:1 (a). Furthermore to transfer to the New Boston Selectmen the authority and legal responsibilities to conduct business on behalf of the Fire Department previously approved by voters of the Town of New Boston and, furthermore, to eliminate the positions of Fire Wards, and transfer the authority of the Board of Fire Wards to the Board of Selectmen.

Explanation of Article 13: Currently the Fire Chief reports to the New Boston Fire Department Board of Fire Wards. This organizational model has been very effective in past years, going back to the 1800s. However with the growth of the Department, currently 51 employee members, 5 part time employees, 6 recruit members, and the volume of calls for service approaching 600 per year, a change is being recommended by the Fire Wards. The reorganization would align the Fire Department with all other large Departments in town by having the Fire Chief report to the Selectmen. This would provide consistency in the operation of the Fire Department and improve business flow. (Fire Wards approved 5-1)

YES [] NO []

Article 14: To see if the Town will vote to raise and appropriate the sum of **six hundred seventy-one thousand dollars (\$671,000)**, for a **new pumper fire truck**, and further more to authorize the withdrawal of **six hundred seventy one thousand dollars (\$671,000)** from the Fire Department Vehicle Capital Reserve Fund with no amount to be

raised from taxation in 2019. (Majority vote required). (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 14: It is the recommendation of the Fire Chief to purchase the pumper this year. The life cycle for this type of vehicle is 25 years, in the case of this vehicle the replacement was moved from 2016 to 2019 to try to delay the investment based on the current truck's condition. At this time it is appropriate to make the replacement.

YES [] NO []

Article 15: To see if the Town will vote to raise and appropriate the sum of **one hundred fifty thousand dollars (\$150,000)** to be placed in the existing **Fire Department Vehicle Capital Reserve Fund**. (Selectmen and Finance Committee Recommend 7-0)

Explanation for Article 15: Based on the replacement cost of each vehicle plus equipment for the year of replacement or refurbishment, \$150,000 must be allotted to the fund each year to ensure sufficient money is available at the time of scheduled replacement/refurbishment. The department has 6 trucks with a life expectancy of between 15-30 years.

YES [] NO []

Article 16: To see if the Town will vote to change the purpose of the Fire Department Vehicle Capital Reserve Fund to include the word 'Equipment'. The requested new purpose would be the **Fire Department Vehicle and Equipment Capital Reserve Fund**. (2/3 vote required)

Explanation of Article 16: The reason is to give flexibility to the Fire Department to fund general equipment expenses in addition to a new vehicle such as replacement parts and updated supplies for the vehicles including SCBA and other safety items for the Department related to the vehicles.

YES [] NO []

Article 17: To see if the Town will vote to raise and appropriate the sum of **sixty-four thousand dollars (\$64,000)** for the installation of an **exhaust capture system** for the existing fire station. If the Fire

Facility article (#11) does pass, then this Article would be null and void. (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 17: The exhaust capture system would be installed and connected to the exhaust pipe of each of the fire apparatus to capture and eliminate the escape of exhaust fumes into the station, while the truck is being started, and moved out or into the station. It has been proven in many reports that diesel exhaust is a known carcinogen, contributing to the increased cases of cancer amongst firefighters. This article would be disregarded if the proposal for the new fire station is passed.

YES [] NO []

Article 18: To see if the Town will vote to raise and appropriate an additional sum of **eleven thousand, two hundred and two dollars (\$11,202)**, for the purpose of funding the additional cost of **Fire Department dispatch services** contracted with the Town of Goffstown. If the operating budget passes, this Article will be null and void. (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 18: The contract for dispatch services with Goffstown will increase by eleven thousand, two hundred and two dollars (\$11,202) for 2019. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget. The requested funds cover only the contract increase and would enable the Fire Department to continue dispatch services through 2019.

YES [] NO []

Article 19: To see if the Town will vote to raise and appropriate an additional sum of **ten thousand three hundred dollars (\$10,300)** for the purpose of funding the additional cost of the **Police Department dispatch services** contracted with the Town of Goffstown. If the operating budget passes, this Article will be null and void. (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 19: The contract for dispatch services with Goffstown will increase by ten thousand three hundred dollars (\$10,300) for 2019. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget. The requested funds cover only the contract increase and

would enable the Police Department to continue dispatch services through 2019.

YES [] NO []

Article 20: To see if the Town will vote to raise and appropriate the sum of **one hundred thousand dollars (\$100,000)** to be placed in the existing **Highway Truck Capital Reserve Fund**. (Majority Vote Required). (Selectmen and Finance Committee Recommend 7-0)

Explanation for Article 20: The Highway Truck Capital Reserve Fund covers the replacement of a small dump truck plus the three regular six-wheelers and two 10-wheel dump trucks. The smaller truck has a life expectancy of 10 years and the larger trucks 15 years plus. If prudent, a replaced truck may be kept off line for back up and to plow snow.

YES [] NO []

Article 21: To see if the Town will vote to raise and appropriate the sum of **forty thousand dollars (\$40,000)** to be placed in the existing **Highway Department Heavy Equipment Capital Reserve Fund**. (Majority Vote Required) (Selectmen and Finance Committee Recommend 7-0)

Explanation for Article 21: This fund allows for the replacement of the loader, grader, and backhoe on a 12-15 year replacement cycle.

YES [] NO []

Article 22: To see if the Town will vote to raise and appropriate the sum of **forty thousand dollars (\$40,000)** to be added to the existing **Town Bridge Repair/Replacement Capital Reserve Fund**. (Majority Vote Required) (Selectmen and Finance Committee Recommend 7-0)

Explanation for Article 22: The funding under this Warrant Article is consistent with the CIP Committee recommendation and scheduling for bridge repair and replacement projects. In order to keep up with the high cost of bridge repairs in the future, the Road Agent has a long term plan for the future upkeep and construction. In order not to spike the appropriation for some years, the CIP Committee spread the Capital Reserve funding to be consistent each year.

YES [] NO []

Article 23: To see if the Town will vote to raise and appropriate the sum of **two hundred fifty thousand dollars (\$250,000)** for the purpose re-opening the **Dougherty Lane Bridge** which was closed due to undermined footings. **One hundred twenty thousand dollars (\$120,000)** to come from the Highway Block Grant and the remaining **one hundred thirty thousand dollars (\$130,000)** to come from unassigned fund balance with no amount to be raised from taxation in 2019. This is a non-lapsing appropriation and will not lapse until the project is complete or until December 31, 2022. (Majority vote required) (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 23: This project has been on hold for about 7 years and the demand for usage is getting higher and will increase when the Tucker Mill Road Bridge will be repaired in a couple of years.

The continuation of the project is replacing the Tucker Mill Road Bridge of which Dougherty Lane must precede in order to handle the diverted traffic.

YES [] NO []

Article 24: To see if the Town will vote to raise and appropriate the sum of **forty-six thousand dollars (\$46,000)** for the second of a two-year appropriation request for the purpose of constructing a **Salt Shed** for use at the New Boston Highway Department. Said building to be located at the Highway Department facility on Old Coach Road. This is a non-lapsing appropriation and will not lapse until the project is complete or until December 31, 2022, whichever comes first. (Majority Vote Required) (Selectmen and Finance Committee Recommend 7-0)

Explanation for Article 24: The Salt Shed will enable the Highway Department to pre-order a larger volume of sand and salt and keep it out of the elements. It is long overdue and would be beneficial in providing more efficient storage and supply planning.

YES [] NO []

Article 25: To see if the Town will vote to change the purpose of the Transfer Station Machinery and Equipment Expendable Trust established at the 2011 Town Meeting, to the **Transfer Station Machinery, Equipment and Facility Expendable Trust**, and furthermore to name the Selectmen as agents. (2/3 vote required)

Explanation of Article 25: Oftentimes the facility has experienced the need for necessary emergency repairs and safety and health updates that are not funded in the operating budget such as bathroom facility issues and other health and safety repairs.

YES [] NO []

Article 26: To see if the Town will vote to raise and appropriate the additional sum of **twenty-six thousand five hundred thirty-three dollars (\$26,533)** for the purpose of funding the town’s additional cost of **solid waste disposal and trucking** for the New Boston Transfer Station. If the operating budget passes, this Article will be null and void. (Majority vote required) (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 26: The estimated cost for trucking services and for waste disposal will increase by twenty- six thousand five hundred thirty- three dollars (\$26,533.00). Pursuant to RSA 40:13, which became effective August 24, 2018, increases in cost estimates cannot be included in a default budget. The requested funds cover only the estimated increase and will allow us to continue the disposal and trucking services at the Transfer Station.

YES [] NO []

Article 27: To see if the Town will vote to raise and appropriate the sum of **thirty thousand dollars (\$30,000)** to be added to the existing **Revaluation Capital Reserve Fund** to be used to complete the 2021 town-wide revaluation as required by law. (Majority Vote Required) (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 27: As required by State Law, the Town must provide a complete revaluation of all parcels, the next year being 2021. A total amount of \$160,000 is the final estimated cost to complete.

YES [] NO []

Article 28: To see if the Town will vote to raise and appropriate the additional sum of **eight thousand four hundred dollars (\$8,400)** for the purpose of funding the town’s **additional IT costs**, including the outsourced maintenance and support of our IT infrastructure, backup

and recovery services, licensing and Office 365 software. If the operating budget passes, this article will be null and void. (Majority vote required) (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 28: This funding request is for the increase to the cost of the Town's IT outsourced services. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in cost estimates cannot be included in a default budget. These costs are for our 24/7 support as well as the software and licensing for our firewall, daily backups and virus software.

YES [] NO []

Article 29: To see if the Town will vote to raise and appropriate the sum of **thirty-three thousand dollars (\$33,000)** for the purpose of replacing the **Police Department Server, Network Switch, and Power Protection hardware.** (Majority vote required) (Selectmen and Finance Committee Recommend 6-1)

Explanation of Article 29: The Server at the New Boston Police Department is six years old. The network and power protection systems are over ten years old. The equipment is essential to the efficient operation of the Police Department including the maintenance and electronic storage of police records required by NH RSA.

YES [] NO []

Article 30: To see if the Town will vote to raise and appropriate **twenty-eight thousand one hundred thirty-one dollars (\$28,131)** for the purpose of purchasing a replacement **police cruiser.** If the operating budget passes, this article will be null and void. (Majority vote required) (Selectmen and Finance Committee Recommend 7-0)

Explanation of Article 30: The Police Department has had a continuing plan of replacing one cruiser annually since 2013. To meet the default budget of 2018, funding for the cruiser was reduced to \$3,261 as detail revolving account funds were used to purchase the replacement. Pursuant to RSA 40:13, which became effective August 24, 2018, funding cannot be returned to the 2019 budget if the budget again falls to default. As a result, this requested article provides funding for the replacement cruiser in the event of another default.

YES [] NO []

Article 31: To see if the Town will vote to raise and appropriate the sum of up to **nineteen thousand eight hundred twenty-four dollars (\$19,824)** for the purpose of once weekly **van transportation** between 10:00 AM and 3:00 PM for the New Boston Community to include medical appointments, shopping and other events, with up to nine thousand nine hundred twelve dollars (\$9,912.00), coming from the POS Grant through the Southern NH Planning Commission and the remaining cost of up to nine thousand nine hundred twelve dollars (\$9,912.00), from unassigned fund balance with no amount to be raised from taxation in 2019; and furthermore, to fund future annual costs through the operating budget. (Majority vote required) (Selectmen and Finance Committee Recommend Against 3-4)

Explanation of Article 31: This funding is contingent upon the Town receiving a fifty percent (50%) grant. Said grant funding is from the Federal Transit Administration (FTA) Section 5310 Program (Elderly and Disabled Transportation). This federal funding is distributed by the NH Department of Transportation to the Regional Coordinating Councils (RCCs) around the State. The RCCs then select the services that will utilize the funding, and contract with providers (MTA, Easter Seals, Etc.) for those services. The local Town cost would be \$9,912.00 in addition to the grant award. In future years it is planned that the matching funds will be requested in the operating budget.

YES [] NO []

The birth of a snapping turtle...



Photos by: Joel Stave

FINANCIAL REPORTS



Barred Owl

Photo by: Joel Stave

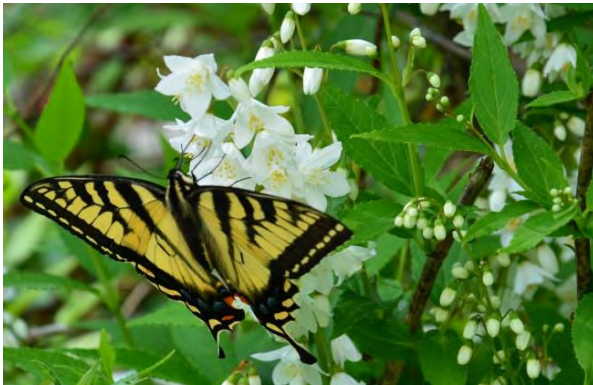
The Barred Owl's hooting call, "Who cooks for you? Who cooks for you-all?" is a classic sound of old forests and treed swamps. But this attractive owl, with soulful brown eyes and brown-and-white-striped plumage, can also pass completely unnoticed as it flies noiselessly through the dense canopy or snoozes on a tree limb.

Budget of the Town (MS-636)

Budget Summary

January 1, 2019 - December 31, 2019

	2018	2019	Detail on Pages
Operating Budget Appropriations Recommended	4,988,259	5,292,657	41-55
Special & Individual Warrant Articles Recommended	3,719,500	4,328,390	57
Less: Amount of Estimated Revenues & Fund Balance	(5,341,339)	(5,844,607)	58
Estimated Amount of Taxes to be raised	3,366,420	3,776,440	



Swallowtail Butterfly

Photo by: Laura Bernard

Milkweed, honeysuckle, azaleas, and lantana are popular places to find adult swallowtail butterflies drinking nectar.

Budget of the Town (MS-636)

Expenditures

Account Name	{2018} Budget	{2018} Actual	{2019} Requested
SELECTMEN'S OFFICE			
BOARD OF SELECTMEN	6,900	6,900	6,900
TOWN ADMINISTRATOR	88,571	88,098	90,740
TOWN OFFICE CLERICAL	60,520	55,532	63,501
TOWN OFFICE OVERTIME	1	-	1
LONGEVITY PLAN		-	250
HEALTH INSURANCE	27,297	27,239	27,600
DENTAL INSURANCE	1,080	1,080	1,080
LIFE INSURANCE	218	139	218
LONG-TERM DISABILITY	364	361	377
CPI RETIREMENT	5,390	5,252	5,571
SHORT-TERM DISABILITY	622	500	643
FICA - SOCIAL SECURITY	9,682	8,942	9,990
FICA - MEDICARE	2,264	2,091	2,337
WORKERS COMPENSATION	409	409	375
MILEAGE/CONFERENCES	2,600	3,765	3,400
TECHNOLOGY	16,696	16,419	28,290
ADVERTISING	1,370	560	1,500
OFFICE EQUIPMENT	7,634	8,248	9,612
PRINTING	500	83	750
DUES & SUBSCRIPTIONS	5,088	5,568	5,792
REGISTRY OF DEEDS	100	16	100
OFFICE SUPPLIES	4,000	3,376	4,500
POSTAGE	1,490	1,267	1,495
SURVEYS, DESIGNS, ENGINEER	1	-	1
MISCELLANEOUS	2,000	1,595	2,500
TOWN MODERATOR	480	720	240

SOCIAL SECURITY		-	15
MEDICARE		-	3
TOWN REPORT EXPENSES	2,300	2,234	2,300
SELECTMEN TOTAL	247,577	240,394	270,081
TOWN CLERK			
DEPUTY TOWN CLERK	20,328	24,400	21,471
PT ASSISTANT	14,051	9,310	6,206
TOWN CLERK	24,922	21,312	27,082
ELECTIONS (overtime)	600	62	281
LONGEVITY PLAN	544	136	125
FICA - SOCIAL SECURITY	3,748	3,412	3,440
FICA - MEDICARE	876	798	800
WORKERS COMPENSATION	171	171	375
MILEAGE/CONFERENCES	850	932	850
TECHNOLOGY	3,499	3,647	3,819
OFFICE EQUIPMENT	400	2,426	1,874
DUES & SUBSCRIPTIONS	310	105	310
OFFICE SUPPLIES	2,400	2,564	2,750
POSTAGE	3,200	5,227	4,300
RECORD RETENTION	5,000	-	5,000
SUPERVISORS OF	2,000	2,023	1,400
BALLOT CLERKS	1,604	2,931	936
SOCIAL SECURITY		-	145
MEDICARE		-	34
ADVERTISING	180	-	60
VOTING BOOTH EXPENSES	600	940	200
PRINTING BALLOTS	2,500	2,673	1,159
MISCELLANEOUS	2,400	577	800
TOWN CLERK TOTAL	90,183	83,670	83,417
FINANCIAL ADMIN.			
FINANCE DIRECTOR	48,641	49,204	57,829
CLERICAL STIPEND	600	600	600
HEALTH INSURANCE	17,580	17,541	17,760

DENTAL INSURANCE	684	684	684
LIFE INSURANCE	50	50	50
LONG-TERM DISABILITY	131	125	156
CPI RETIREMENT	1,946	1,913	2,313
SHORT-TERM DISABILITY	225	214	267
FICA - SOCIAL SECURITY	3,054	2,867	3,624
FICA - MEDICARE	714	670	847
WORKERS COMPENSATION	124	124	127
MILEAGE/CONFERENCES	330	330	650
TECHNOLOGY EXPENSES	4,966	4,876	5,062
PRINTING	500	368	500
DUES & SUBSCRIPTIONS	25	35	35
OFFICE SUPPLIES	700	1,407	1,200
POSTAGE	900	931	1,200
AUDIT	19,134	19,500	22,500
TREASURER	2,903	2,902	2,975
TREASURER-SOCIAL SECURITY	180	180	184
TREASURER-MEDICARE	42	42	43
BANK CHARGES	100	45	100
FINANCIAL ADMIN TOTAL	103,529	104,608	118,706
TAX COLLECTING			
TAX COLLECTOR	23,582	23,764	25,142
DEPUTY TAX COLLECTOR	392	392	392
LONGEVITY PLAN	119	125	125
FICA - SOCIAL SECURITY	1,494	1,480	1,591
FICA - MEDICARE	349	346	372
WORKERS COMPENSATION	63	63	56
MILEAGE/CONFERENCES	315	281	315
TECHNOLOGY EXPENSES	3,070	3,320	3,398
PRINTING	400	347	450
DUES & SUBSCRIPTIONS	20	20	20
REGISTRY OF DEEDS	1,200	604	1,200
LIEN & DEED SEARCHES	800	764	800

OFFICE SUPPLIES	400	47	400
POSTAGE	3,261	4,112	4,404
TAX COLLECTING TOTAL	35,465	35,665	38,665
ASSESSING			
PROFESSIONAL ASSESSING	44,000	48,924	52,000
TECHNOLOGY	5,308	5,308	5,382
TAX MAP UPDATE	1,200	1,855	8,080
ASSESSING TOTAL	50,508	56,087	65,462
GENERAL LEGAL	30,000	30,279	35,000
PERSONNEL			
GROUP HEALTH INSUR	22,700	20	22,700
GROUP DENTAL INSUR	1,080	-	1,080
RETIREMENT (CPI) except PD	2,175	1,788	2,175
FICA - SOCIAL SECURITY	93	97	496
FICA - MEDICARE	22	34	116
EMPLOYEE PAYOUT AT TERMINATION	1,500	2,805	5,000
TUITION REIMBURSEMENT	1,000	-	1,000
UNEMPLOYMENT	6,975	6,975	6,975
FLEX PLAN	810	360	810
EMPLOYMENT ADVERTISING	1,200	150	1,200
PERSONNEL TOTAL	37,555	12,229	41,552
PLANNING			
PLANNING BOARD	3,170	3,170	3,170
PLANNING COORDINATOR	55,827	56,038	59,654
PLANNING BOARD CLERICAL	23,673	24,098	24,644
PLANNING BOARD MINUTES	2,463	1,420	3,122
PLANNING CONSULTANT	14,000	11,625	15,300
PLANNING BOARD OT	840	1,181	840
LONGEVITY PLAN	250	250	500

HEALTH INSURANCE	22,380	19,811	22,560
DENTAL INSURANCE	1,080	1,080	1,080
LIFE INSURANCE	50	50	50
LONG-TERM DISABILITY	151	150	161
CPI RETIREMENT	2,233	2,189	2,386
SHORT-TERM DISABILITY	258	257	275
FICA - SOCIAL SECURITY	5,314	5,029	5,700
FICA - MEDICARE	1,243	1,176	1,334
WORKERS COMPENSATION	244	244	179
MILEAGE/CONFERENCES	1,005	621	1,005
ADVERTISING	680	312	680
REGISTRY OF DEEDS	750	452	750
OFFICE	1,100	1,068	1,100
POSTAGE	1,920	1,241	1,500
BOOKS/SUPPLIES	190	129	190
SNHPC	3,629	3,685	3,836
SPECIAL PROJECTS	1,000	-	1,000
PLANNING TOTAL	143,450	135,276	151,016
ZONING			
ZBA Clerical	1,025	453	1,025
SOCIAL SECURITY	64	13	63
MEDICARE	15	3	15
TRAINING/CONFERENCES	120	-	120
ZBA ADVERTISING	525	336	525
ZBA SUPPLIES	150	102	150
ZBA POSTAGE	600	277	600
ZONING TOTAL	2,499	1,184	2,498
GOV'T BUILDINGS			
CLOCK MAINTENANCE			
STIPEND	1,300	1,300	1,300
GROUNDKEEPING WAGES	7,020	7,504	7,222
FICA - SOCIAL SECURITY	516	546	528
FICA - MEDICARE	121	128	124

WORKERS COMPENSATION	76	76	408
TELEPHONE	11,280	12,458	12,360
INTERNET	1,752	1,738	2,752
JANITORIAL SERVICES	9,750	7,672	9,750
ELECTRICITY	7,500	6,317	6,600
HEATING OIL	8,526	9,183	11,123
REPAIRS & MAINTENANCE	15,517	16,190	15,658
DEEDED PROPERTIES	1	-	1
GROUNDSKEEPING=GOVT	9,590	2,848	9,540
LAND PURCHASE	1	-	1
FURNITURE/FIXTURES	1,000	-	1,000
GOV'T BLDGS TOTAL	73,950	65,960	78,367
CEMETERIES			
REPAIRS, MAINTENANCE &	30,400	30,380	31,170
CEMETERY IMPROVEMENT	1,500	-	1,500
CEMETERIES TOTAL	31,900	30,380	32,670
INSURANCE			
PROPERTY LIABILITY	78,600	63,565	78,600
INSURANCE DEDUCTIBLE	5,000	2,518	5,000
INSURANCE TOTAL	83,600	66,083	83,600
TRUSTEES OF TRUST FND			
TRUSTEE STIPEND	1,000	1,000	1,200
SAFE DEPOSIT BOX FEE	70	63	70
TRUSTEES TOTAL	1,070	1,063	1,270
POLICE			
POLICE = FULL-TIME WAGES	524,741	522,146	562,452
POLICE = PART-TIME WAGES	63,185	68,076	76,934
POLICE = OVERTIME	35,354	38,398	40,354
LONGEVITY PLAN	1,000	1,000	1,000
HEALTH INSURANCE	139,699	145,029	155,454
DENTAL INSURANCE	7,147	6,550	6,936
LIFE INSURANCE	504	487	504
CPI RETIREMENT	1,457	1,374	1,519

SHORT-TERM DISABILITY	1,894	1,857	1,975
LONG TERM DISABILITY	2,492	2,226	2,596
FICA - SOCIAL SECURITY	7,108	7,682	8,131
FICA - MEDICARE	9,051	8,700	9,871
NHRS - POLICE RETIREMENT	149,865	146,449	158,995
WORKERS COMPENSATION	16,143	16,143	17,826
TRAINING/CONFERENCES	3,000	2,120	3,250
PROSECUTOR	1	-	1,000
TELEPHONE	13,684	13,505	13,980
CONTRACTED SERVICES	52,542	59,750	66,804
INTERNET	1,980	2,267	2,280
DUES & SUBSCRIPTIONS	1,400	776	1,400
UNIFORMS/EQUIPMENT	19,200	15,844	20,650
OFFICE	7,500	8,451	7,500
POSTAGE	880	689	880
GASOLINE	22,500	20,112	21,150
VEHICLE MAINT	10,500	2,975	11,440
RADIO MAINTENANCE	4,600	4,675	8,000
VEHICLES	3,261	3,241	28,131
MISCELLANEOUS	4,150	4,698	4,150
HIRED POLICE SERVICES	250	206	250
JANITORIAL	4,500	4,457	4,650
ELECTRICITY	5,100	5,143	5,100
HEATING OIL	1,700	2,151	2,427
BUILDING	3,600	2,810	3,600
POLICE TOTAL	1,119,988	1,119,987	1,251,189
FIRE			
FIRE CHIEF	37,102	37,102	38,769
FIRE CLERICAL	16,387	15,118	20,209
FIRE CHIEF MILEAGE	1,000	2,052	1,875
AD&D INSURANCE	4,864	4,318	4,318
FICA - SOCIAL SECURITY	3,317	3,149	3,658
FICA - MEDICARE	776	747	855

WORKERS COMPENSATION	6,951	6,951	12,818
TELEPHONE	1,792	1,916	1,792
TECHNOLOGY EXPENSES	4,969	5,014	6,039
INTERNET	1,762	1,987	1,882
INNOCULATIONS/PHYSICALS	1,500	845	1,077
DUES - SOUHEGAN MUTUAL	1,154	1,154	1,154
POSTAGE/OFFICE SUPPLIES	1,200	1,697	1,400
CDL LICENSING	200	160	200
EXPLORER PROGRAM	200	445	300
MISCELLANEOUS	1,600	2,140	1,600
PROTECTIVE	23,500	22,813	23,500
UNIFORMS	1,800	2,096	1,400
PROTECTIVE CLOTHING	11,000	6,688	11,000
FIRE EQUIPMENT REPAIR	2,300	1,157	2,300
FIRE RELATED EXPENSES	2,300	3,311	4,200
CISTERN/HYDRANT MAINT.	700	203	700
FIRE INSPECTOR	16,964	16,287	17,270
FIRE INSPECTOR - SS	1,052	940	1,071
FIRE INSPECTOR - MEDICARE	246	200	250
MILEAGE/CONFERENCES	1,700	1,701	1,700
BOOKS & SUPPLIES	1,500	1,405	1,500
FIRE FIGHTING TRAINING	6,000	4,427	6,000
EMERGENCY 911 LINES	419	432	435
CELLULAR PHONE	2,000	2,809	2,200
DISPATCHING SERVICES	3,798	5,348	15,000
RADIO CIRCUITS	1,158	2,316	1,158
PAGERS	1,191	1,785	2,900
RADIO MAINTENANCE	2,000	2,454	2,500
PAGER REPAIRS	400	458	400
VEHICLE MAINT SUPPLIES	600	158	550
GASOLINE	660	394	705
DIESEL FUEL	3,995	5,434	4,709
ENGINE #1 MAINT. E1	4,200	1,736	4,000

ENGINE #2 MAINT. E2	3,000	1,442	3,000
HOSE #1 MAINTENANCE H1	2,000	1,324	1,800
TANKER MAINTENANCE T1	3,500	1,304	2,200
UTILITY MAINTENANCE U2	700	2,678	700
76M7 Forestry/Tanker F1	1,500	1,691	1,500
RTV1=All Terrain Vehicle	250	-	200
76-E5 MAINTENANCE	2,500	3,826	2,500
TRASH REMOVAL	1,608	1,758	1,896
ELECTRICITY	4,500	5,398	4,500
HEATING OIL	3,654	5,533	4,767
BUILDING/EQUIPMENT	5,500	4,191	6,062
MISCELLANEOUS	400	936	400
EMERGENCY CALLS	33,470	37,797	36,428
EMERGENCY CALLS - SS	2,075	1,693	2,259
EMERGENCY CALLS - MEDICARE	485	396	528
FIRE TOTAL	239,399	239,314	272,134
BUILDING			
BUILDING INSPECTOR	31,908	30,028	37,003
BUILDING ASSISTANT	22,838	21,722	23,631
PROPANE GAS INSPECTIONS			5,000
LONGEVITY PLAN	138	46	150
FICA - SOCIAL SECURITY	3,441	3,314	4,079
FICA - MEDICARE	805	775	954
WORKERS COMPENSATION	1,852	1,852	1,742
MILEAGE / TRAINING	2,900	3,008	3,900
CELL PHONE	240	140	480
TECHNOLOGY	1,413	1,491	1,434
PROFESSIONAL SERVICES	430	-	630
OFFICE SUPPLIES &	800	1,074	800
POSTAGE	300	183	300
MISC/PUBLICATIONS	283	1,320	600
BUILDING TOTAL	67,348	64,953	80,703

EMERGENCY MGMT			
EMERGENCY MGT DIRECTOR	3,500	3,500	4,000
EMERGENCY MGMT - SOC SEC	217	217	248
EMERGENCY MGMT - MEDIC	51	51	58
REIMBURSEMENTS	400	-	400
EMERGENCY MGMT PHONE	855	64	643
ELECTRICITY FOR RADIO SITE		-	942
EMERGENCY MGMT MISC	8,539	9,720	9,622
EMERGENCY MGMT TOTAL	13,562	13,552	15,913
FOREST FIRE			
REIMBURSEMENTS	100	-	100
FOREST FIRE SUPPLIES & EQUIPMENT	1,500	1,616	1,500
FOREST FIRES	500	-	500
FOREST FIRE TOTAL	2,100	1,616	2,100
HIGHWAY			
HIGHWAY DEPT. FULL-TIME	330,844	299,755	329,820
HIGHWAY DEPT. CLERICAL	17,290	4,355	10,930
HIGHWAY DEPT. OVERTIME	49,627	36,429	49,988
LONGEVITY	1,500	1,500	1,500
HEALTH INSURANCE	126,796	105,385	127,646
DENTAL INSURANCE	5,856	4,325	5,856
LIFE INSURANCE	353	302	353
LONG-TERM DISABILITY	893	785	891
CPI RETIREMENT	13,234	7,832	13,193
SHORT-TERM DISABILITY	1,527	1,335	1,522
FICA - SOCIAL SECURITY	24,754	20,624	24,318
FICA - MEDICARE	5,789	4,814	5,687
WORKERS COMPENSATION	20,814	20,814	19,055
SEMINARS	900	355	900
TELEPHONE/RADIO	3,600	3,420	3,684
INTERNET	900	899	900

TOOLS	3,600	4,221	5,000
NOTICES/PERMITS	1,500	700	1,500
DUES & SUBSCRIPTIONS	880	180	205
UNIFORMS & BOOTS	6,790	7,210	7,782
OFFICE	1,100	1,258	1,000
POSTAGE	100	-	100
SIGNS	2,500	2,627	2,500
SAFETY EQUIPMENT	2,000	981	2,500
RADIO MAINTENANCE	1,000	1,154	1,000
DRUG TESTING	700	490	700
EQUIP SUPPLIES & PARTS	61,000	142,419	75,000
TIRES/REPAIRS	5,000	2,313	5,000
EQUIPMENT REPAIRS	30,000	56,116	40,000
WELDING/SUPPLIES	1,700	2,410	1,700
ELECTRICITY	5,600	7,918	7,000
HEATING OIL	2,500	2,765	2,500
BLDG REPAIR & MAINT/CLEANING SUPPLIES	8,000	5,947	8,000
GASBOY SYSTEM REPAIRS	3,000	3,062	3,200
BLASTING	5,000	-	5,000
PAVING	301,000	278,623	321,000
LINE STRIPING	8,331	700	8,331
SUMMER	59,733	71,362	62,393
BRIDGE MAINTENANCE	1,650	-	1,650
GRAVEL	31,000	19,200	31,000
CALCIUM	10,000	8,781	11,000
COLD PATCH/ASPHALT	2,175	1,540	3,500
CULVERTS/CATCH BASINS	4,700	3,936	6,000
GUARD RAILS	8,000	8,000	16,000
GASOLINE	3,740	4,891	3,995
DIESEL FUEL	14,100	53,956	16,620
WINTER HIRED EQUIPMENT	63,340	96,718	66,576

SALT/CALCIUM	115,000	110,251	115,000
SAND	20,995	23,218	24,009
GASOLINE (WINTER DEC-MAR)	1,619	-	1,730
DIESEL FUEL	16,450	3,312	19,390
PLOW BLADES/TIRE CHAINS	6,700	10,684	8,118
PLOW BLADES/EQT REPAIR	1,846	3,030	2,293
HIGHWAY TOTAL	1,417,026	1,452,902	1,484,535
HIGHWAY BLOCK GRANT			
HBG - PAVING	34,333	3,030	34,333
HBG - SPECIAL PROJECTS	100,000	78,656	100,000
HBG - EQUIP PURCHASES	20,000	15,012	20,000
HBG - MISC			50,000
HWY BLOCK GRANT TOTAL	154,333	96,698	204,333
HIGHWAY + HBG	1,571,359	1,549,600	1,688,868
STREET LIGHTING	6,384	6,958	6,984
TRANSFER STATION			
SANITATION=FULL-TIME	104,894	106,663	110,952
SANITATION=PART-TIME	61,152	56,946	56,155
SANITATION=OVERTIME	8,350	8,678	6,817
LONGEVITY PLAN	1,213	1,000	1,000
HEALTH INSURANCE	27,380	26,990	27,560
DENTAL INSURANCE	1,476	1,476	1,476
LIFE INSURANCE	101	101	101
LONG-TERM DISABILITY	283	286	300
CPI RETIREMENT	4,196	2,864	4,438
SHORT-TERM DISABILITY	484	487	512
FICA - SOCIAL SECURITY	10,888	10,537	11,154
FICA - MEDICARE	2,546	2,474	2,609
WORKERS COMPENSATION	7,557	7,557	6,882
MILEAGE/CONFERENCES	1,815	75	1,880
TELEPHONE	1,218	1,280	1,218
INTERNET	1,320	1,159	1,320

DUES & SUBSCRIPTIONS	1,273	384	3,761
OFFICE SUPPLIES	450	4,287	1,214
POSTAGE	340	-	340
PROTECTIVE EQUIPMENT	3,858	367	2,745
MISCELLANEOUS	3,700	21,233	3,700
HOUSEHOLD HAZARDOUS	1,000	160	1,200
TIPPING FEES	62,235	50,742	81,850
TRUCKING FEES	11,309	10,183	18,300
TIRE/RECYCLABLE REMOVAL	16,750	15,871	13,225
TIPPING FEES FOR DEMO	18,125	14,445	19,738
TRUCKING FEES FOR	7,890	6,230	9,000
RECYCLABLE TRUCKING	15,010	13,519	12,975
ELECTRICITY	4,600	4,934	4,600
HEAT	650	433	650
BUILDING	5,143	5,667	5,343
GROUNDS	6,900	5,419	9,800
SALT SUPPLY	2,099	1,637	2,624
SUPPLIES/TOOLS	2,600	2,142	2,600
DIESEL FORKLIFT	1,713	1,668	2,309
VEH/EQUIPMENT	7,300	8,126	7,300
TRAILER MAINTENANCE	5,285	340	5,285
EQUIPMENT REFURBISH	3,000	2,455	7,500
TRANSFER TOTAL	416,103	398,815	450,433
LANDFILL/GROUND MONITORING	4,600	3,916	5,500
HEALTH OFFICER			
HEALTH OFFICER STIPEND	3,000	3,000	3,000
SOCIAL SECURITY	186	186	186
MEDICARE	44	43	44
WORKERS COMPENSATION	153	153	166
HEALTH SEMINARS	400	305	400

WATER TESTING	200	-	200
HEALTH OFFICER SUPPLIES	100	36	100
HEALTH TOTAL	4,083	3,723	4,096
HEALTH & WELFARE			
HOME HEALTH CARE/VNA	3,000	3,000	3,000
GRANITE ST CHILDREN'S ALLIANCE	500	1,000	1,000
CASA	500	500	500
CHRISPINS HOUSE	800	800	800
RED CROSS DONATION	1,000	1,000	1,000
ST. JOSEPH COMMUNITY	2,250	2,250	2,250
FOOD	1,000	650	800
HEAT & ELECTRICITY	7,000	2,205	6,000
MEDICAL	700	219	700
HOUSING	20,000	19,378	20,000
WELFARE-MISC	2,000	1,151	2,000
WELFARE TOTAL	38,750	32,153	38,050
RECREATION			
DIRECTOR'S SALARY	55,827	55,827	59,654
RECREATION CLERICAL	38,147	38,147	39,702
LONGEVITY PLAN	250	250	500
HEALTH INSURANCE	22,580	22,541	22,760
DENTAL INSURANCE	744	744	744
LIFE INSURANCE	101	101	101
LONG-TERM DISABILITY	254	250	268
CPI RETIREMENT	3,759	3,685	3,974
SHORT-TERM DISABILITY	434	428	459
FICA - SOCIAL SECURITY	5,841	5,867	6,505
FICA - MEDICARE	1,366	1,382	1,521
WORKERS COMPENSATION	5,571	5,571	5,287
CONFERENCES, TRAINING	550	58	500
TELEPHONE	1,020	1,058	1,020
TECHNOLOGY	3,480	3,480	3,480

JANITORIAL	1,500	1,500	1,500
ELECTRICITY	1,400	1,551	1,800
DUES AND SUBSCRIPTIONS	1,110	1,011	1,375
OFFICE EQUIPMENT	2,100	2,064	2,100
OFFICE SUPPLIES	1,300	1,293	1,100
POSTAGE	1,000	720	880
GASOLINE - VAN	726	212	1,300
GROUNDSKEEPING	2,521	2,245	3,500
VAN MAINTENANCE	500	294	500
SENIOR TRIP EXPENSES	450	616	800
AWARDS/SCHOLARSHIPS/GI	1	-	1
RECREATION TOTAL	152,532	150,895	161,331
LIBRARY			
LIBRARY=FULL-TIME WAGES	52,953	45,810	54,782
LIBRARY=PART-TIME WAGES	129,433	137,870	137,057
LONGEVITY PLAN	1,969	1,969	2,156
HEALTH INSURANCE	19,452	19,413	19,716
DENTAL INSURANCE	684	684	684
LIFE INSURANCE	50	50	50
LONG-TERM DISABILITY	143	154	148
CPI RETIREMENT	2,118	2,077	2,191
SHORT-TERM DISABILITY	244	264	253
SOCIAL SECURITY	11,430	11,165	12,028
MEDICARE	2,673	2,611	2,813
WORKERS COMPENSATION	706	706	637
TELEPHONE	2,976	2,916	3,060
HEATING OIL	3,900	3,679	3,383
TRUSTEES CONTINGENCY	10,000	-	10,000
LIBRARY(APPROPRIATION)	51,638	51,638	55,859
LIBRARY TOTAL	290,369	281,006	304,817
PATRIOTIC PURPOSES			
MEMORIAL DAY	500	392	500
JULY 4TH CELEBRATION	7,000	7,000	7,000

PATRIOTIC TOTAL	7,500	7,392	7,500
CONSERVATION/ENERGY			
FORESTRY CONSULTANT	585	-	585
CONSERVATION -	-	-	-
ENERGY COMMISSION	150	-	150
CONSERVATION TOTAL	735	-	735
BUDGET TOTALS	4,866,098	4,736,758	5,292,657



Photo by: Christine Miller

In summer black bears focus on nutritious foods including berries, fruits, roots, blossoms and insects. Hard mast, beechnuts, acorns, and hickory nuts are the staple fall food source. When natural foods are not abundant, black bears will seek alternative foods such as agricultural crops, bees from commercial hives, garbage, suet and backyard feeders!

Budget of the Town (MS-636)

Special/Individual Warrant Articles

January 1, 2019 - December 31, 2019

Special warrant articles are defined in RSA 32:3. VI, as appropriations:

- 1.) in petitioned warrant articles;
- 2.) raised by bonds or notes
- 3.) to separate fund created pursuant to law, such as
capital reserve funds or trust funds
- 4.) designated on the warrant as a special article or as a non-lapsing
or nontransferable article

Purpose of Appropriations	Warrant Article #	Appropriations Ensuing FY (Recommended)
New Fire & EMS Facility	12	2,800,000
New Pumper Truck	15	671,000
FD Vehicle CRF	16	150,000
Exhaust Capture System	18	64,000
Additional FD Dispatch	19	11,202
Additional PD Dispatch	20	10,300
HW Truck CRF	21	100,000
HW Heavy Equipment CRF	22	40,000
Bridge Repair/Replacement CRF	23	40,000
Dougherty Lane Project	24	250,000
Construction Salt Shed (2nd yr)	25	46,000
Addtl Cost Solid Waste Disposal	26	26,533
Revaluation CRF	28	30,000
Addtl IT Support/Services	29	8,400
Replacing PD Server	30	33,000
Replacement Police Cruiser	31	28,131
Van Transportation	32	19,824
Total of Individual & Special Warrant Articles		4,328,390

Budget of the Town (MS-636) Revenues

SOURCES OF REVENUE	Estimated Revenues 2018	Actual Revenues 2018	Estimated Revenues 2019
Taxes			
Land Use Change Tax	50,000	61,848	65,000
Timber Tax	21,000	36,302	37,000
Excavation Tax (\$.02/cu yd)	6,000	4,750	5,000
Int & Penalties of Delinquent Taxes	100,000	81,250	75,000
Licenses, permits & fees			
Busines Licenses & Permits	1,300	2,355	2,100
Motor Vehicle Permit Fees	1,050,000	1,293,709	1,250,000
Building Permits	49,000	45,109	43,035
Other Licenses, Permits & Fees	60,935	79,506	69,265
From State			
Meals & Rooms Tax	285,624	290,737	290,000
Highway Block Grant	201,618	206,556	206,000
Forest Land Reimbursments	131	136	135
Other State Grants		13,606	
Federal Grants		155,838	
Charges for Services			
Income from Departments	95,559	92,209	92,600
Other Charges			
Miscellaneous Revenues			
Sale of Town Equipment		400	-
Interest From Investments	18,200	64,982	55,023
Other miscellaneous revenues	33,350	46,810	43,537
Interfund Operating Transfers in			
From Enterprise Fund-Rec		40,000	
From Capital Reserve Funds		280,911	671,000
From Expendable Trust Funds		2,231	
Other Financing Sources			
Proceeds from Long Term Bonds/Notes			2,800,000
Amount VOTED from Surplus			139,912
TOTAL ESTIMATED REVENUES/CREDITS	1,972,717	2,799,245	5,844,607

Summary Inventory of Valuation 2018 MS - 1

LAND:	<u>Acres</u>	<u>Assessed Valuation</u>
Current Use	13,984.26	1,371,793
Discretionary Preservation Easement	0.27	5,500
Residential	7,212.08	220,105,700
Commercial/Industrial Land	525.24	8,538,000
Non-Taxable Land	4,972.27	15,182,800
BUILDINGS:		
Residential		396,569,349
Manufactured		2,415,200
Discretionary Preservation Easement		25,951
Commercial/Industrial		21,261,300
Non-Taxable Buildings		23,984,700
UTILITIES:		
Electric		13,888,200
VALUATION BEFORE EXEMPTIONS:		664,180,993
EXEMPTIONS OFF ASSESSED VALUE:		
Elderly (29)	3,433,500	
Blind (2)	66,000	
Disabled (5)	352,000	
Improvements to Assist (2)	36,646	
Solar Power (18)	534,200	
Wind Power (1)	7,000	
TOTAL AMOUNT OF EXEMPTIONS:		4,392,700
NET VALUATION AFTER EXEMPTIONS:		659,751,647
CREDITS OFF GROSS TAX:		
Veterans (254)		127,000
Service-Connected Total Disability (13)		26,000

Current Use Report

Number of Owners in Current Use	360
Number of Parcels in Current Use	572

	<u>Acres</u>
Farm Land	1,176.85
Forest Land	8,958.77
Forest Land with Documented Stewardship	2,504.53
Wet Land	1,344.11
Receiving 20% Recreation Adjustment	4,828.09
Removed from Current Use	47.87



Photo by Amy Unger

Schedule of Town Property

Town Hall Property (018-036)

Land	113,000
Town Hall Building	502,900
Town Hall Contents	567,100

Old Engine House Building 131,600

Old Engine House Contents	24,300
Gazebo	31,355

Ball Field/Grandstand Property (018-037)

Land	122,300
Grandstand Structure	24,000
New Dugouts	15,000
Concession Stand	4,751

Library (008-111)

Land and Building	1,326,200
Contents	1,208,900

Wason Building (019-010)

Land and Building	340,400
Contents	12,500

Fire Station (019-026)

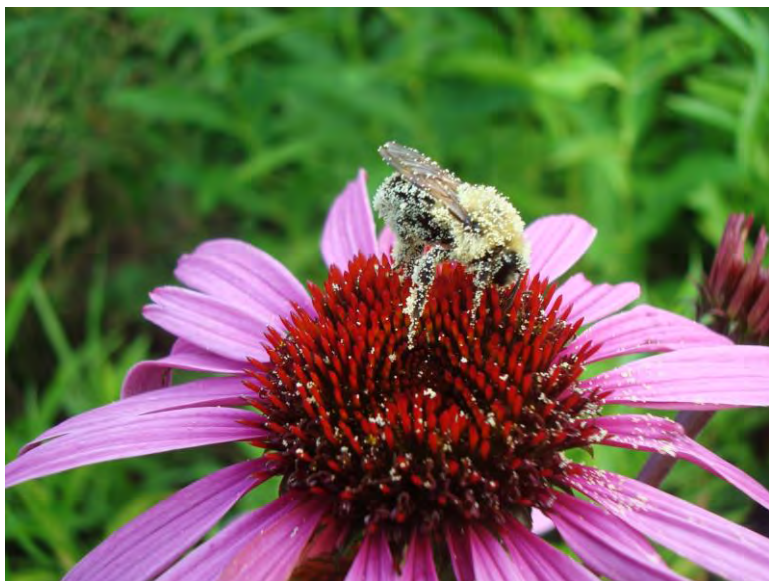
Land and Building	253,900
Contents	212,900

Highway/Police Dept Property (008-117)

Land	168,900
Highway Building	124,200
Contents	119,100
Police Station Building	368,900

Contents	262,700
Transfer Station (007-070)	
Land and Building	1,063,600
Contents	213,600
New Boston Central School (018-038)	
Land and Buildings	7,516,900
Contents	500,000
Central School Road Land (018-039)	109,300
New Boston Cemetery (008-097)	
Land and Building	184,300
New Land (008-110-2)	115,100
Ball Fields (007-074-001)	393,300

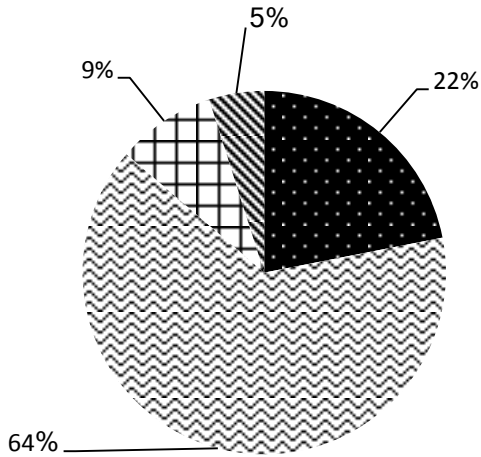
**Land and Buildings reflect assessed value, contents reflect insured value.*



Bee covered in pollen

Photo by: Laura Bernard

2018 Property Tax Rate



Town
 Local School
 State School
 County

On a \$300,000 property, this was the actual tax paid:

	Annual	
	Tax Rate	Tax Bill
Town	5.23	\$ 1,569.00
Local School	15.37	\$ 4,611.00
State School	2.1	\$ 630.00
County	1.17	\$ 351.00
TOTAL	23.87	\$ 7,161.00

2018 Tax Rate Calculation from the Department of Revenue Administration

	Town Portion	Tax Rates
Appropriations	6,075,598	
Less: Revenues	(2,799,027)	
Fund Balance to Reduce Taxes		
Add: Overlay	33,086	
War Service Credits	<u>153,000</u>	
Net Town Appropriation	3,446,157	
Approved Town Tax Effort		3,446,157
<i>Municipal Tax Rate</i>		5.23

School Portion

Net Local School Budget	14,377,433	
Less: Adequate Education Grant	(2,878,854)	
Retained State Ed Tax	(1,358,249)	
State Education Taxes	<u>1,358,249</u>	
Approved School(s) Tax Effort	10,140,330	
<i>Local School Rate</i>		15.37

State Education Taxes

Equalized Valuation (no utilities)	589,908,013	
Multiplied by Statewide Property Tax Rate	x 2.26	
Total to be raised by taxes	1,358,249	
Divide by Local Assessed Valuation (no Utilities)	645,863,447	
Excess State Education Taxes to be remitted to State		
Pay to State		0.00
<i>State School Rate</i>		2.10

County Portion

Due to County	774,370	
Less: Shared Revenues		
Approved County Tax Effort	774,370	
<i>County Rate</i>		1.17
<i>Total Tax Rate</i>.....		23.87

2018 Tax Rate Calculation from the Department of Revenue Administration

Total Property Taxes Assessed	15,719,106
Less: War Service Credits	(153,000)
Total Property Tax Commitment	15,566,106

Proof of Rate

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax	645,863,447	2.10	1,358,249
All Other Taxes	659,751,647	21.77	<u>14,360,857</u>
			15,719,106

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Joseph Constance, Chairman
Christine Quirk
Rodney Towne

Selectmen of New Boston

PREVIOUS YEAR'S TAX RATES AND ASSESSED VALUATION

<u>YEAR</u>	<u>TAX RATE</u>	<u>VALUATION</u>
2006 Revaluation Update	15.30	611,464,248
2007	14.02	628,584,691
2008	14.71	644,892,403
2009	15.96	658,477,459
2010	17.25	663,903,939
2011 Revaluation Update	23.51	523,028,827
2012	23.03	528,999,862
2013	24.24	533,178,062
2014	25.45	550,774,034
2015	26.71	560,210,325
2016 Revaluation Update	23.35	629,707,167
2017	24.35	645,163,418
2018	23.87	659,751,647

LAND AND BUILDINGS ACQUIRED THROUGH GIFT AND TAX COLLECTOR'S DEED

By Gift or Purchase				
	MAP/LOT #	LOT NAME	ACRES	VALUE
1-26		Colburn Road, (Todd Family Irrevocable Trust)	29.0 acres	\$25,200
1-39		Dodge-Chickering Land (Great Meadows)	10.00 acres	\$10,000
3-5		West Lull Place (Twin Bridge Conservation Easement)	35.80 acres	\$60,900
3-86		B&M Railroad Right of Way	14.04 acres	\$31,400
3-124		Knowlton-Doonan Land, Howe Bridge	5.0 acres	\$12,000
4-95		Francetown Road	5.0 acres	\$12,000
6-23		Geer Grove, Route 13 (along river)	9.90 acres	\$144,700
6-39		Swanson Grove, Route 13 (along river)	7.94 acres	\$25,400
6-46		River Road	6.50 acres	\$13,500
7-22		Cochran Hill Road, (Sherburne Maxwell Property)	70.0 acres	\$224,700
7-70		Lydia Dodge Land, Old Coach Road, Town Forest	244.7 acres	\$1,014,700
7-74-1		Old Coach Road (across from transfer station)	58.48 acres	\$375,800
8-2		Briar Hill Road, (Shofield, Frances Property)	36.0 acres	\$120,500
8-49		Langdell Grove, Route 13 (picnic area), Coleman Grove (along river)	13.90 acres	\$159,300
9-2		Bog Brook Road	8.00 acres	\$82,400
9-54		AT & T Forest Products, Bog Brook Road,	33.41 acres	\$120,600
12-16		Old County Road, Gallerani Conservation Area	87 acres	\$119,100
18-5		Depot Street	0.04 acres	\$9,500

LAND AND BUILDINGS ACQUIRED THROUGH GIFT AND TAX COLLECTOR'S DEED

MAP/LOT #LOT NAME	ACRES	VALUE
11-44 Bailey Pond	0.115 acres	\$15,200
12-16 Old County Road	87 acres	119,100
12-49-8 Beausoleil-Laberge Land, Christie Road	6.90 acres	\$6,900
12-50 Leach Land to Conservation (bog land)	10.62 acres	\$10,000
14-6 Winiford Brown Land, Meadow Road (meadow land)	7.05 acres	\$29,300
14-10 Winiford Brown Land, Mt. Vernon Road (meadow land)	8.79 acres	\$15,800
18-29 Cousins Land, Molly Stark Lane	2.5 acres	\$90,400
18-39-1 Victor Daniels Land (adjacent to school)	1.05 acres	\$80,200
LCIP King Land:		
19-14 Mill Street	0.75 acre	\$106,700
19-15 Mill Street	15.64 acres	\$58,100
LCIP Townes Land:		
10-51 Lyndeborough Road	8.00 acres	\$122,600
10-53 Lyndeborough Road	5.62 acres	\$90,700
10-56 Lyndeborough Road	5.00 acres	\$17,200
10-57 Lyndeborough Road	1.00 acres	\$8,300
10-58 Lyndeborough Road	9.00 acres	\$103,200

LAND AND BUILDINGS ACQUIRED THROUGH GIFT AND TAX COLLECTOR'S DEED

Town Forest Land			
MAP/LOT #	LOT NAME	ACRES	VALUE
2-115	Siemeze Lot	85.0 acres	\$219,100
2-118	Colby Lot	8.0 acres	\$67,900
2-144	Follansbee Lot	11.0 acres	\$85,500
3-44	Johnson Lot	31.715 acres	\$76,400
7-22	Sherburne Lot	70.0 acres	\$224,700
7-70	Lydia Dodge Town Forest	244.7 acres	\$1,014,700
7-74-1	Bob Todd Town Forest	58.48 acres	\$375,800
Dedeed Parcels			
1-14	Follansbee Land, Saunders Road, Saunders Pasture	76.50 acres	\$209,900
1-22	Middle Branch Conservation Area, Saunders Road	82.0 acres	\$196,200
2-27	Twin Bridge Road	0.230 acres	\$900
2-115	Siemeze Land, Dodge Pasture	85.00 acres	\$219,100
2-118	Colby & Chandler Heirs	10.00 acres	\$67,900
2-144	Follansbee Land, Saunders Road	11.00 acres	\$85,500
3-44	Johnson-Morse Land, Oak Hill	31.715 acres	\$76,400
3-131	Belanger Land (along river)	9.42 acres	\$16,400
3-142	Tirrell Land	3.00 acres	\$13,000

LAND AND BUILDINGS ACQUIRED THROUGH GIFT AND TAX COLLECTOR'S DEED

Deded Parcels		
MAP/LOT #	LOT NAME	
4-47	Labine, Susan	
4-100	Kiely, Maurice & Lorraine	
5-68	J.L.& H. Wilson Heirs Land (bog land)	
11-16	Sargent Land, Route 13	
11-30-2	Reynells, Kerry K.	
14-30	Mason, William O.	
14-82	Mason, William O.	
14-92	Scott Land, Meadow Road	
	ACRES	VALUE
	1.200 acres	\$53,200
	3.800 acres	\$10,800
	18.0 acres	\$16,600
	0.58 acres	\$600
	4.80 acres	\$56,800
	3.450 acres	\$47,300
	15.50 acres	\$93,900
	3.10 acres	\$10,100

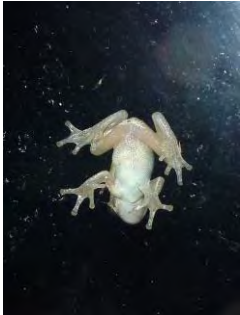


Photo by: Cyndie Wilson



Photo by: Michael Thomas

2018 TREASURER'S REPORT

Town of New Boston Checking Account:

Balance - January 1, 2018	\$ 9,055,528.42
Receipts to December 31, 2018	\$ 19,055,622.87
Transfers from NHPDIP	\$ -
Transfers from TD Bank CD's	\$ 8,036,629.14
Interest Received in 2018	\$ 64,682.02
Less NSF checks/fees in 2018	\$ -
Subtotal	<u>\$ 36,212,462.45</u>

Less:

Payments by Order of the Selectboard	\$ 27,278,079.42
Fees, taxes, CPI	\$ 715,152.07
Transfers to NHPDIP	\$ -
Transfers to TD Bank CD's	\$ 8,000,000.00
Accounts Payable	\$ 16,974,685.54
Payroll	\$ 1,588,241.81

Less:

Voided Checks:

Add back

Checks outstanding and adjustments	
Subtotal	<u>\$ (27,278,079.42)</u>
Balance - December 31, 2018	<u><u>\$ 8,897,753.89</u></u>

Town of New Boston Town Clerk's Acct:

Balance - January 1, 2018	\$ 62,258.78
Receipts to December 31, 2018	\$ 1,843,643.51
Subtotal	<u>\$ 1,905,902.29</u>

Less:

Withdrawals to New Boston Checking Acct	\$ (1,833,041.19)
Balance - December 31, 2018	<u><u>\$ 72,861.10</u></u>

NH Public Deposit Investment Pool:

Balance - January 1, 2018	\$298.97
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Transfers from TD Bank	-
Interest	497.98
Subtotal	<u>\$796.95</u>

Less:

Transfers	(491.98)
Balance - December 31, 2018	<u><u>\$304.97</u></u>

New Boston Tax Collector's On-Line Acct:

Balance - January 1, 2018	\$ 21,023.63
Receipts to December 31, 2018	\$ 806,976.81
Subtotal	<u>\$ 828,000.44</u>

Less:

Withdrawals to New Boston Checking Acct	\$ (740,223.53)
Balance - December 31, 2018	<u><u>\$ 87,776.91</u></u>



Monarch Butterfly

Photo by: Joyce Welton

Tax Collector Report (MS-61)

Fiscal Year Ended December 31, 2018

DEBIT	Levies of:	2018	2017
<hr/>			
Uncollected Taxes			
at Beginning of Fiscal Year:			
Property Taxes	xxx	\$452,689.93	
Land Use Change	xxx	\$17,280.00	
Yield Taxes	xxx	\$846.96	
Excavation Tax	xxx	\$1,156.48	
Prior Years' Credit Balance	(\$168,800.06)		
This Year's New Credits			
Taxes Committed this Year:			
Property Taxes	\$15,569,915	\$0.00	
Land Use Changes	\$28,500.00	\$88,980.00	
Timber Yield Taxes	\$31,700.56	\$5,285.18	
Excavation Tax	\$5,494.76	\$0.00	
Overpayment Refunds:			
Property Taxes	\$18,197		
Interest and Cost Collected			
on Delinquent Tax:	\$9,666.80	\$34,209.48	
TOTAL DEBITS	\$15,494,674.44	\$600,448.03	
<hr/>			
CREDITS			
Remittance to Treasurer:			
Property Taxes	\$15,025,185.52	\$341,623.37	
Land Use Changes	\$9,500.00	\$106,180.00	
Timber Yield Taxes	\$22,248.53	\$5,904.04	
Excavation Tax	\$4,749.62	\$1,156.48	
Interest & Costs	\$9,555.31	\$31,173.99	
Penalties	\$111.49	\$3,035.49	
Conversion to Lien	\$0.00	\$108,378.56	

Abatements Made

Property Taxes	\$1,605.09	\$1,025.00
Land Use Change Taxes		\$80.00
Yield Taxes	\$7,035.39	\$228.10
Excavation Tax	\$745.14	

Uncollected Taxes

End of Fiscal Year:

Property Taxes	\$413,680.07	\$1,663.00
Land Use Change	\$19,000	\$0.00
Timber Yield Tax	\$2,416.64	\$0.00
Excavation Tax	\$0.00	\$0.00

Property Tax Credit Balance **(\$21,158.36)**

TOTAL CREDITS \$15,494,674.44 \$600,448.03

Property taxes are billed semi-annually; the first bill is typically due by July 1 and the second bill by mid-December to cover the tax fiscal year of April 1 – March 31. The first property tax bill is an estimated bill based on the previous year's tax rate; and typically half of your prior year's annual taxes. The second bill generated is based on the new tax rate set by the Department of Revenue in the fall. This new rate is applied to the current assessed value of your property as of April 1st.

You can view, print, and pay your property taxes on-line via the link available on our town website, www.newbostonnh.gov. Payments can be made via ACH for a \$.095 fee per transaction, or by Credit/Debit Card with a surcharge of 2.95% of the payment amount.

Please call me at 487-2500 x161, or email me at a.charbonneau@newbostonnh.gov with any questions. Feel free to come in the my office Monday through Wednesday between 9:00 AM and 2:30 PM. I am also available to meet by appointment, and I schedule extended offices during the two times a year at the property tax bills are due; these hours will be posted on the website and the tax bill. It is my sincere pleasure to assist you and be of service.

Ann Charbonneau, Tax Collector

Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2018

DEBIT	Levies of:	2017	2016	2015
Unredeemed Lien Balance at Beginning of Fiscal Year:			\$101,598	\$89,460
Liens Executed During Fiscal Year:	\$121,366		\$0	\$0
Interest & Costs Collected: (After Lien Execution)	\$1,530	\$14,742	\$19,078	
TOTAL DEBITS	\$122,895	\$116,339	\$108,538	

CREDIT

Remittance to Treasurer	2017	2016	2015
Redemptions:	\$40,972	\$47,442	\$56,917
Interest/Costs Collected: (After Lien Execution)	\$1,530	\$14,742	\$19,078
Abatements of Unredeemed Taxes:	\$0	\$1,570	\$2,607
Liens Deeded to Municipality	\$0	\$0	\$0
Unredeemed Lien Balance at End of Year:	\$80,393	\$52,586	\$29,936
TOTAL CREDITS	\$122,895	\$116,339	\$108,538

Ann M. Charbonneau,
Tax Collector

2019 Capital Improvements Program (CIP) Committee

The Capital Improvements Program (CIP) Committee wrapped up its work on October 17th, 2018 with a total project cost for 2019 of \$491,000. This represents a \$40,000 increase from the 2018 schedule.

New Boston's CIP Committee works to develop a six-year schedule of capital projects and purchases that reflect the town and school needs as well as the taxpayers' ability to afford.

Through the use of Capital Reserve Funds (CRFs), taxpayers have supported yearly allotments for the future purchase of fire and highway vehicles and equipment as well as bridges, preventing huge spikes in the tax rate for the year these expensive items need to be funded.

The CIP schedule represents projects and purchases that cost \$20,000 or more. Unless there is an unforeseen emergency, any new project comes onto the schedule six years out.

It is expected that the Selectmen will bring forward to the March 2019 ballot the CIP items scheduled for that year. Voters are encouraged to consider these requests carefully.

Over the years, the CIP Committee believes departments have been judicious in bringing forth only what is truly needed, not "wish list" items. Additionally, the Committee feels the costs reflected represent sound estimates. These estimates are fine-tuned as the year for their inclusion on the ballot arrives.

Fire Department Vehicles CRF

This yearly CRF includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulance, which is purchased through a separate ambulance fund that derives its revenues from user fees not taxes.

The vehicles previously included two front-line pumpers and a preowned pumper at the Hilltop Station, a tank truck, a hose reel truck, a forestry truck and a light rescue vehicle. This year the Fire Wards have made two changes to the vehicle roster. The hose reel truck, scheduled to be replaced in 2024 with an estimated cost of \$540,000, has been removed from the list. This piece of equipment is infrequently used and with some moderate upgrades the pumpers can be retrofit to accommodate additional hose. Once the pumpers have been retrofit the Fire Dept. intends to sell the hose reel truck. The Fire Wards have also added a Command Vehicle to the list and intend to seek a warrant article to purchase this vehicle in 2020.

All of these vehicles are extremely expensive, with pumpers costing over \$600,000. With a midlife refurbishment, these pumpers generally have a 25-year life cycle. The other vehicles also have 15 to 30 year cycles. While this is good on one hand, it makes projecting future costs problematic.

The 1991 Pumper (the replacement of which had already been deferred for three years) is scheduled for replacement in 2019 at an estimated cost of \$671,000 including the changes to accommodate additional hose.

The CIP Committee carefully reviews this vehicle schedule annually, attempting to account for any known increases in vehicle costs and has recommended a deposit into the CRF of \$150,000.

Fire Station Bond

The Fire Wards will again bring forward a warrant article for the construction of a new Fire Station on the town owned land beside the post office. The cost for a four-bay building is expected to be approximately \$2.5 million. The building committee has also looked at the viability of renovating the existing fire station. Their current cost estimate is \$1.8 million dollars plus staging costs to relocate the department while the renovations are in process.

The Fire Wards presented preliminary plans to the CIP Committee and discussed their strategy to encourage more voters to view the project favorably. The CIP Committee has reflected the initial bond payments for the project beginning in 2020.

NBFD Breathing Apparatus

Fire Chief Dan MacDonald initially presented this critical self-contained breathing apparatus (SCBA) as a new CIP item in 2016. At that time the CIP Committee agreed to place the item at year 2021 as required for new additions. Two years ago the Committee learned that all of the air cylinders used on the current self-contained breathing apparatus reach the end of their mandated (by USDOT) 15 year service life in 2020. The self-contained breathing apparatus will also be 15 years old at the same time and no longer meet current performance and safety standards (NFPA1981). At that time the Committee moved the purchase up to 2020. The department requires 24 SCBA units with 24 spare cylinders at a cost of \$7,000 per unit, for a total cost of \$168,000. Additionally the department requires a refill station for the air cylinders at a cost of \$45,000 but it was decided that this unit could be purchased in 2021.

This year the Fire Chief informed the Committee that the grant application for the purchase of the SCBA units was successful so they have been removed from the schedule.

There was no grant for the refill station so it is still included on the CIP schedule but Chief MacDonald indicated that the department is actively seeking a grant to help offset this cost to the town.

Highway Dump Truck CRF

This CRF now covers six full-sized 6-wheel dump trucks (\$260,000 new replacement cost), one smaller 6-wheel truck (\$125,000 new replacement cost) and one 10-wheel truck (\$295,000 new replacement cost). Over the next nine years the entire fleet will need to be replaced.

For the past several years, Road Agent Dick Perusse has had good success in finding preowned trucks as our replacements at great savings to the town. He believes that this will continue to be a viable option for some vehicles but does need to purchase new vehicles periodically in order to get the full 15 year life from them.

The CIP Committee reviewed a schedule of the required purchases and recommends a \$100,000 CRF deposit for each of the next two years, increasing to \$110,000 and then \$120,000 per year in order to maintain balances in the fund needed to purchase these vehicles.

Highway Heavy Equipment CRF

The CRF covers the replacement cost of the grader, loader and backhoe. After reviewing the updated replacement schedule provided by the Road Agent, which extended the life of these pieces of equipment due to more preventative maintenance and repair, the CIP Committee recommends a \$40,000 deposit into the fund each year for the next six years.

The next purchase, a replacement of the backhoe, is scheduled for 2026.

Road Improvements

This yearly funding of roadwork is one of the things that have prevented New Boston from needing multi-million dollar bonds to repair severely deteriorated roads. The CIP committee once again included \$85,000 on the schedule for road improvement projects.

The project planned for 2019 is drainage repair and repaving on Hooper Hill Road.

Bridge Repair/Replacement CRF

This yearly CRF will remain at its current funding of \$40,000.

Scheduled for 2019 is the replacement of the culvert on Bedford Road near Foxberry Lane. Road Agent Dick Perusse has received detailed estimates for all the work involved with this \$67,000 project. Funds will be taken from the CRF to cover the work.

Upcoming projects to be funded by this CRF are repairs to Howe Bridge (2020) and Tucker Mill Road Bridge (2023).

Highway Salt Shed

The Road Agent plans to seek voters' approval for the second (and final) installment of funding for the Salt Shed of \$46,000 in 2019. He continues to work on refining the cost as much as possible with a construction target of 2019.

Highway Dept. Garage Addition

Last year the Road Agent introduced a project to construct an addition to the Highway Dept. building of approximately 1,200 square feet with an estimated cost of \$70,000. This addition would enable the department to keep more equipment indoors thereby extending the life of our expensive trucks. In conjunction with our policy the CIP Committee placed this project on the schedule for 2022 with funding to begin in 2021.

Property Update/Reval Funding

An update of town-wide property valuation was performed in 2016. The CIP Committee recommends a deposit of \$30,000 (a savings of \$5,000 over the prior year) into the CRF to begin collecting for the full revaluation required by State law scheduled for 2021.

GIS Mapping System

Two years ago Peter Flynn, Town Administrator, presented this item on behalf of the Selectmen. This project entails the implementation of a computerized Geographic Information System (GIS) to track all of the Town's tax maps to replace the existing paper maps which contain errors and inaccuracies. The project includes a complete review of existing parcels down to the deed descriptions in order to ensure the accuracy of the new maps generated. In conjunction with our policy the CIP Committee placed this project on the schedule for 2022 with funding to begin in 2021.

NBCS Addition Bond

New Boston Central School Principal Tori Underwood, School Board Chairman Wendy Lambert and School Board Member Kary Jencks re-

presented the 4 classroom addition project. They requested the bond amount for the project be pushed back again on the schedule until 2021 since the number of students at NBCS did not increase dramatically and the school, utilizing two portable classrooms, currently has room for all of its students. It is expected, given the amount of available housing lots in town, that this addition will be needed in the near future.

Transfer Station Food Waste Composting System

Transfer Station Manager Gerry Cornett again explained the need for and benefits of a mechanical food waste composting system that would cost approximately \$150,000. This item was reinstituted last year and placed on the schedule for 2024 with funding to begin in 2023.

CIP Committee

Fred Hayes, Chairman, At-Large

Brandy Mitroff, Finance Committee Representative

Ken Lombard, Finance Committee Representative

David Litwinovich, Planning Board Representative

Christine Quirk, Selectman Ex-Officio

Matt Beaulieu, At-Large



Mourning Doves

Photo by Mary Weiss

Mourning Doves perch on branches or wires and forage for seeds on the ground; their flight is fast and bullet straight. Their soft, drawn-out calls sound like laments.

See narrative for further details

TOWN OF NEW BOSTON 2019-2024 (CIP Schedule & Budget)

Department	C	Yr	Project	Accrued	2019	2020	2021	2022	2023	2024
Bridge Repair	C		Town Bridge Repair/Replacement CRF		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
			Bedford Road Culvert \$70K 2019	\$204,369						
			Howe Bridge Repair \$100K 2020							
			Tucker Mill Road Bridge \$160K 2023							
Fire Department	B		Fire Dept Vehicles Annual CRF	\$551,729	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
		18	76 U2 Light Rescue (R) (15yr cycle) \$254K (2021)							
		07	76 T1 Tank Truck (R) (30yr cycle) \$650K (2048)							
		07	76 F1 Forestry Truck (F) (15yr cycle) \$24K (2022)							
		07	76 F1 Forestry Truck (R) (30yr cycle) \$340K (2037)							
		07	76 E1 Pumper (F) (15yr cycle) \$32K (2020)							
		91	76 E1 Pumper (R) (25yr cycle) \$850K (2032)							
		91	76 E2 Pumper (R) (25yr cycle) \$671K (2019)							
		91	76 E2 Pumper (F) (15yr cycle) \$98K (2034)							
		91	76 E5 Hilltop Pumper- (F) (yr cycle) \$55K (2020)							
		20	76 E5 Hilltop Pumper- (R) (yr cycle) \$100K (2025)							
		24	76 Car 1 Command Vehicle (10yr cycle) New							\$62,000
		20	SCBA (R) (10yr cycle) (45K) (2020)			\$45,000				
			Hwy Truck Annual CRF	\$338,885	\$100,000	\$100,000	\$110,000	\$120,000	\$120,000	\$120,000
Highway Department	C	08	6 WHL Dump Truck #3 (15yr cycle) \$260K							
		08	6 WHL Dump Truck #4 (15yr cycle) \$260K							
		08	6 WHL Dump Truck #8 (15yr cycle) \$260K							
		03	6 WHL Dump Truck #5 (15yr cycle) \$260K							
		07	6 WHL Dump Truck #6 (15yr cycle) \$260K							
		08	Sml 6 WHL Dump Truck #2 (12yr cycle) \$65K							
		06	6 WHL Dump Truck #1 (15yr cycle) \$260K							
		07	10 WHL Dump Truck #10 (15yr cycle) \$295K							

Department	C	Yr	Project	Accrued	2019	2020	2021	2022	2023	2024
Highway Department			Hwy Heavy Equipment Annual CRF	\$109,028	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
		10	Grader (20yr cycle) \$325K							
		18	Loader (12yr cycle) \$210K							
		06	Backhoe (20yr cycle) \$132K							
			Salt Shed (2019) \$92K	\$46,000	\$46,000					
Road Improvements	C		Garage Addition (2022) \$70K				\$35,000	\$35,000		
			Hooper Hill Road 2019		\$85,000					
			Meetinghouse Hill Improvements 2020			\$85,000				
			Road Projects (TBD)				\$85,000	\$85,000	\$85,000	\$85,000
			Town Property Reval CRF 2021 \$160K	\$100,329	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Selectmen	C		GIS Mapping System (2022) \$165K				\$80,000	\$85,000		
Transfer Station	C		In-Vessel Composting System 2024 150k Transfer Trailer 2027						\$75,000	\$75,000
			Yearly CIP Sub-totals		\$491,000	\$490,000	\$570,000	\$585,000	\$540,000	\$602,000
			Bond Issues							
Central School	A		New School Addition (10 Yr Bond) 2020 \$1.5M				\$13,552	\$174,652	\$172,057	\$169,463
Fire Department	B		Replace Fire Station 2019 (20Yr Bond) \$2.5M			\$234,722	\$220,000	\$215,000	\$210,000	\$205,000
			Bond Issues Sub-totals		\$0	\$234,722	\$233,552	\$389,652	\$382,057	\$374,463
R = Replacement NR = Not Recommended R&A = Raise & Appropriate CRF = Capital Reserve F = Refurbishment			Yearly Totals		\$491,000	\$724,722	\$803,552	\$974,652	\$922,057	\$976,463
			A = Committed Funds B= Life Safety C = Infrastructure D = Community Services and Facilities							

2018 Finance Committee Report

The New Boston Finance Committee was established in 1953 to review, in detail, the budgets and separate money warrant articles for both the Town and School. Their recommendations appear in this report and on the official voting ballot.

The Finance Committee as well as Town and School officials and departments have prided themselves in bringing tight budgets to the voters in March. Rarely do these departments try to include “wants” instead of actual “needs.” In terms of operating budgets, the Committee literally goes line-by-line with department heads and school officials in order to understand the need for any increases proposed. The Committee’s goal is to develop a budget that the Committee and Selectmen/School Board feel is reasonable to request from taxpayers.

The Capital Improvements Program (CIP) reviews warrant article items that cost more than \$20,000. This Committee thoroughly scrutinizes each proposed item over a number of years, looking at both the best costs and timing in order to develop a schedule of needed projects that won’t cause the tax rate to spike. Through the use of Capital Reverse Funds (CRFs) for expensive trucks and equipment on rotation schedules, a smaller amount can be collected yearly so that funds are available when these items are needed.

The Finance Committee began meeting with individual departments in late October. On Thursday, January 10th, they met for a final review and to vote their recommendations for the Town and School Operating Budgets and individual warrant articles

TOWN WARRANT

Town Operating Budget

The town’s proposed operating budget for 2019 is **\$5,292,657**, and the Committee felt that this budget was appropriate, as it reflects the day-to-day costs for the town to operate.

Most of the increase involves salaries. These in accordance with the Towns’ Step and Grade system.

Finance members have appreciated the fact that town department heads work hard to bring in reasonable budgets, with solid numbers and rationale for any decreases or increases.

The default budget, used if the proposed operating budget fails, is **\$4,863,955**. This is **\$428,701** less than the operating proposed budget.

Finance voted 6-0-1 to recommend.

Fire Station Issuance of Bonds for \$2,800,000

The Fire Wards will again bring forward a warrant article for the construction of a new Fire Station on the town owned land beside the post office. The cost for a four-bay building is expected to be approximately \$2.8 million. The building committee has also looked at the viability of renovating the existing fire station. Their current cost estimate is \$2.8 million dollars plus staging costs to relocate the department while the renovations are in process.

The Fire Wards presented preliminary plans to the CIP Committee as well as a presentation has been made to the Finance Committee/Board of Selectmen that explains in detail all aspects of the project. The land for the building was purchased as a result of a Town Meeting vote in 2015. The initial bond payments for the project would begin in 2020. **Finance voted 7-0 to recommend.**

Fire Department Vehicles CRF, \$150,000

This yearly CRF includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulance, which is purchased through a separate ambulance fund that derives its revenues from user fees not taxes.

The vehicles previously included two front-line pumpers and a preowned pumper at the Hilltop Station, a tank truck, a hose reel truck, a forestry truck and a light rescue vehicle. This year the Fire Wards have made two changes to the vehicle roster. The hose reel truck, scheduled to be replaced in 2024 with an estimated cost of \$540,000, has been removed from the list. This piece of equipment is infrequently used and with some moderate upgrades the pumpers can be retrofit to accommodate additional hose. Once the pumpers have been retrofit the Fire Dept. intends to sell the hose reel truck. The Fire Wards have also added a Command Vehicle to the list and intend to seek a warrant article to purchase this vehicle in 2020.

All of these vehicles are extremely expensive, with pumpers costing over \$600,000. With a midlife refurbishment, these pumpers generally have a 25-year life cycle. The other vehicles also have 15 to 30-year cycles. While this is good on one hand, it makes projecting future costs problematic.

The 1991 Pumper (the replacement of which had already been deferred for three years) is scheduled for replacement in 2019 at an estimated cost of \$671,000 including the changes to accommodate additional hose.

The CIP Committee carefully reviews this vehicle schedule annually, attempting to account for any known increases in vehicle costs and has recommended a deposit into the CRF of \$150,000. **Finance voted 7-0 to recommend.**

Fire Department Exhaust Capture System, \$64,000

The exhaust capture system would be installed and connected to the exhaust pipe of each of the fire apparatus to capture and eliminate the escape of exhaust fumes into the station, while the truck is being started, and moved out or into the station. It has been proven in many reports that diesel exhaust is a known carcinogen, contributing to the increased cases of cancer amongst firefighters. This article would be disregarded if the proposal for the new fire station is passed. **Finance voted 7-0 to recommend.**

Fire Department Dispatch Services, \$11,202

The contract for dispatch services with Goffstown will increase by eleven thousand, two hundred and two dollars (\$11,202) for 2019. Pursuant to RSA40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget if the budget were to fail. The requested funds cover only the contract increase, should the budget again fall to default. This would enable the Fire Department to continue dispatch services through 2019. **Finance voted 7-0 to recommend.**

Police Department Dispatch Services, \$10,300

The contract for dispatch services with Goffstown will increase by ten thousand three hundred dollars (\$10,300) for 2019. Pursuant to RSA40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget if the budget were to fail. The requested funds cover only the contract increase, should the budget again fall to default, to

continue dispatch services for the Police Department. **Finance voted 7-0 to recommend.**

Highway Dump Truck CRF, \$100,000

This CRF now covers six full-sized 6-wheel dump trucks (\$260,000 new replacement cost), one smaller 6-wheel truck (\$125,000 new replacement cost) and one 10-wheel truck (\$295,000 new replacement cost). Over the next nine years the entire fleet will need to be replaced.

For the past several years, Road Agent Dick Perusse has had good success in finding preowned trucks as our replacements at great savings to the town. He believes that this will continue to be a viable option for some vehicles but does need to purchase new vehicles periodically in order to get the full 15-year life from them.

The CIP Committee reviewed a schedule of the required purchases and recommends a \$100,000 CRF deposit for each of the next two years, increasing to \$110,000 and then \$120,000 per year in order to maintain balances in the fund needed to purchase these vehicles. **Finance voted 7-0 to recommend.**

Highway Heavy Equipment CRF, \$40,000

The CRF covers the replacement cost of the grader, loader and backhoe. After reviewing the updated replacement schedule provided by the Road Agent, which extended the life of these pieces of equipment due to more preventative maintenance and repair, the CIP Committee recommends a \$40,000 deposit into the fund each year for the next six years.

The next purchase, a replacement of the backhoe, is scheduled for 2026. **Finance voted 7-0 to recommend.**

Bridge Repair/Replacement CRF, \$40,000

This yearly CRF will remain at its current funding of \$40,000.

Scheduled for 2019 is the replacement of the culvert on Bedford Road near Foxberry Lane. Road Agent Dick Perusse has received detailed estimates for all the work involved with this \$67,000 project. Funds will be taken from the CRF to cover the work.

Upcoming projects to be funded by this CRF are repairs to Howe Bridge (2020) and Tucker Mill Road Bridge (2023). **Finance voted 7-0 to recommend.**

Bridge Repair/Replacement, \$250,000

For the purpose re-opening the Dougherty Lane Bridge which was closed due to undermined footings. \$120,000 to come from the Highway Block Grant, and the \$130,000 to come from unassigned fund balance with no amount to be raised from taxation in 2019. This is a non-lapsing appropriation and will not lapse until the project is complete or until December 31, 2022.

This project has been on hold for about 7 years and the demand for usage is getting higher and will increase when the Tucker Mill Road Bridge will be repaired in a couple of years.

The continuation of the project is the replacing the Tucker Mill Road Bridge of which Dougherty Lane must precede in order to handle the diverted traffic.

Finance voted 7-0 to recommend.

Highway Salt Shed, \$46,000

The Road Agent plans to seek voters' approval for the second (and final) installment of funding for the Salt Shed of \$46,000 in 2019. He continues to work on refining the cost as much as possible with a construction target of 2019. **Finance voted 7-0 to recommend.**

Transfer Station Solid Waste Disposal and Trucking, \$26,533

The estimated cost for trucking services and for waste disposal will increase by \$26,533.00. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in cost estimates cannot be included in a default budget if the budget were to fail. The requested funds cover only the estimated increase, should the budget fall to default, to continue the disposal and trucking services at the Transfer Station. **Finance voted 7-0 to recommend.**

Property Update/Revaluation Funding, \$30,000

An update of town-wide property valuation was performed in 2016. The CIP Committee recommends a deposit of \$30,000 (a savings of \$5,000 over the prior year) into the CRF to begin collecting for the full revaluation required by State law scheduled for 2021. **Finance voted 7-0 to recommend.**

New Boston's additional IT costs \$8,400

This funding request is for the increase estimated of the cost of the Town's IT outsourced services. These costs are for our 24/7 support as well as the software and licensing for our firewall, daily backups and virus software, including the outsourced maintenance and support of our IT infrastructure, backup and recovery services, licensing and Office 365 software. If the operating budget passes, this article will be null and void. **Finance voted 7-0 to recommend.**

Police Department Server, Network Switch, and Power Protection Hardware, \$33,000

The Server at the New Boston Police Department is six years old. The network with and power protection systems are over ten years old. The equipment is essential to the efficient operation of the Police Department including the maintenance and electronic storage of police records required by NH RSA. **Finance voted 6-0-1 to recommend.**

Police Department Purchasing a Replacement Police Cruiser, \$28,131

The Police Department has had a continuing plan of replacing one cruiser annually since 2013. To meet the default budget of 2018, funding for the cruiser was reduced to \$3,261 as a detail revolving account funds were used to purchase the replacement. Pursuant to RSA 40:13, which became effective August 24, 2018, funding cannot be returned to the 2019 budget if the budget again falls to default. As a result, this requested article provides funding for the replacement cruiser in the event of another default. **Finance voted 7-0 to recommend.**

Recreation Department Weekly Van Transportation, \$19,824

The purpose of once weekly van transportation between 10:00 AM and 3:00 PM for the New Boston Community to include medical appointments, shopping and other events, with up to nine thousand nine hundred twelve dollars (\$9,912.00), coming from the POS Grant through the Southern NH Planning Commission and the remaining cost of up to nine thousand nine hundred twelve dollars (\$9,912.00), from unassigned fund balance with no amount to be raised from taxation in 2019; and furthermore, to fund future annual costs through the operating budget. **Finance voted 3-4 to recommend.**

2019 SCHOOL WARRANT

Article 2 – Budget

School Operating Budget, \$16,329,303

In mid-December, New Boston Central School Principal Tori Underwood gave the Finance Committee an excellent presentation on the proposed 2019-2020 school operating budget. As it was last year, the presentation was so thorough that there were few questions. We continue to have one of the lowest costs per pupil school systems in the State.

The School Operating Budget is comprised of the following three funds:

General Fund Budget	\$16,078,848
Food Service	\$154,055 (not raised by taxation)
Special Revenue Fund (Grants)	\$96,400 (not raised by taxation)

Background

Regarding our Central School, the NH State elementary average for per pupil expenses in 2017-2018 was **\$15,981.46**. Our per pupil expense for 2017-2018 was **\$12,079.65** per pupil, the 4th lowest in the state out of 155 elementary schools.

Despite the low spending, we are above the state average in all areas of NECAP/SBAC testing.

NH State middle school average for per pupil expenses in 2017-2018 was **\$15,021.13**. Mountain View Middle School per pupil expense for 2017-2018 was **\$13,156.55** per pupil, the 5th lowest in the state out of 62 middle schools.

NH State high school average for per pupil expenses in 2017-2018 was **\$16,214.73**. Goffstown High School per pupil expense for 2017-2018 was **\$13,784.12** per pupil, the 6th lowest in the state out of 73 high schools.

Budget

The increase over last year's budget is **\$429,210** or **2.7%**. Additionally, the default budget (used if the proposed does not pass) is **\$78,192** less than the proposed budget.

In the proposed 2019-2020 school budget, administration is projecting flat enrollments at both MVMS and GHS. Tuition rates are also expected to decrease at MVMS and GHS.

At Goffstown High School the estimated tuition is expected to **decrease by \$54 per student** making the 2019-2020 cost per student **\$14,502**. This, amount and the projected enrollment of **367** students will yield a GHS tuition expense of **\$5,322,234 or a \$56,208 decrease** from the 2018-2019 budget.

At Mountain View Middle School, the tuition is projected to **decrease by \$829** per pupil making the 2019-2020 cost per student **\$13,088** and our number of students decreasing by **5**. This result is a total MVMS tuition decrease of **\$199,323** from the prior year. The projected decrease is caused primarily by a large increase in Goffstown student-related special education paraprofessional costs which are subtracted from the total MVMS costs used in the tuition calculation. (as defined in the AREA agreement)

The costs directly attributed to our Central School will increase by **\$345,558 or 4.7 %**. This does not include the amount in the Teacher Contract Warrant Article #3. With the addition of Warrant Article #3, the increase to the Central School will be **\$452,480 or 6.1%**.

The following factors are driving the majority of the NBCS budget increases:

- Increased salary costs \$87,590
- Group insurance costs \$115,173
- Increased retirement costs \$15,713
- Regular and Special Education Transportation costs \$62,204
- Energy costs \$11,115

The Central School utilized over \$42,000 in grant money to fund a handwriting program K-2, FM Hearing Systems for Special Education students, Math books, Lego STEM Education kits, and most notably almost \$22,000 in iPads. In addition, a part-time Special Education Secretary and 60% of the Certified Occupational Therapy Assistant salary is also grant funded. **Finance voted 7-0 to recommend**

Article 3– CBA

A three-year contract is being proposed for the New Boston Teaching staff.

This three-year contract includes a year-one average wage increase of 3.39%. This increase is reflective of the need to bring up the starting wages to ensure competitiveness with benchmarked towns. The year two, and three, average increases are 3.32% and 4.63% respectively. The larger increase in year three was needed to level out the salary grid so that all steps are the same amount. There are no changes to insurance.

The costs associated with this three-year agreement are as follows:

Year 1 - \$108,627 (\$1,705 from Grant funds will be used to offset costs)

Year 2 - \$109,965

Year 3 - \$158,378

Finance voted 7-0 to recommend

Article 4 – CRF

This article authorizes the deposit of **\$100,000** into the New Boston Central School Facilities Renovations and Repair Capital Reserve Fund (CRF). This money will come from unexpended funds from the current 2018-2019 school year.

This Fund was created by the school district voters in March of 2010. The New Boston Central School Facilities Renovation and Repair Fund was established to address renovations and repairs at the Central School and has been used as a source of funds which include the 2012 renovations of the White Building for use as a kindergarten classroom, the replacement of the Fire Control System Water Cisterns in 2012-2013, soil contamination clean up resulting from the leaking fuel oil tanks in 2014, White Building septic system repairs and the addition of a portable classroom structure. During the summer of 2017, the fund was used to replace two sections of the roof at NBCS. The gym and the adjacent section were both replaced with a 30-year roof. The SAU 19 Facilities Director has a focused and prioritized list of facility repairs that the school desperately needs. The next projects that are being focused on by the School Board are focused around building envelope and energy usage. Specifically, the School Board conducted an energy audit during the 2018-2019 school year. Projects to follow will be heating controls and replacing old, failing windows. The CRF will be used to fund these projects. The back-parking lot and the surrounding drainage is also a project that will be funded by this CRF in the near future. **Finance voted 7-0 to recommend**

Finance Committee:

Bill Gould, Chairman

Nick Sanders

Roch Larochelle

Ken Lombard

Brandy Mitroff

Bill Schmidt, representing the School Board

Christine Quirk, representing the Select Board

Mary Constance – alternate



Bull Frogs Out of Water

Photo by: Joel Stave

Bullfrogs are New Hampshire's largest native frog and can be found near larger bodies of water such as the shorelines of lakes, ponds, bogs, and slow-moving rivers. They require emergent vegetation for cover. Often seen at water's edge sitting on partially submerged logs or rocks.

Finance Committee 2019 Estimated Tax Rate

<u>Year</u>	<u>Assessed Valuation</u>	<u>Tax Rate</u>
2014	\$550,774,000	\$25.45
2015	\$560,210,325	\$26.71
2016	\$629,707,167	\$23.35
2017	\$636,004,239	\$24.35
2018	\$645,163,418	\$23.87
2019	\$659,751,647	\$26.83 est'd

TOWN WARRANT

<u>Item</u>	<u>Expense/ Revenue</u>	<u>Tax Rate Impact</u>
2019 Town Operating Budget	\$5,292,657	\$8.02
New Fire Station	\$2,800,000	No 2019 tax Impact
Fire Dept. Vehicle CRF	\$150,000	\$0.23
New Pumper Truck	\$671,000	No 2019 tax Impact
Exhaust Capture System	\$64,000	\$0.10 *
Additional FD Dispatch Svcs	\$11,202	\$0.02 **
Additional PD Dispatch Svcs	\$10,300	\$0.02 **
Highway Truck CRF	\$100,000	\$0.15
Highway Heavy Equip. CRF	\$40,000	\$0.06
Bridge Repair/Replac. CRF	\$40,000	\$0.06
Dougherty Lane Project	\$250,000	No 2019 tax Impact
Salt Shed	\$46,000	\$0.07
Add'l Solid Waste Disposal	\$26,533	\$0.04 **
2021 Town Revaluation CRF	\$30,000	\$0.05
Additional Technical Support	\$8,400	\$0.01 **
Replace PD Server	\$33,000	\$0.05
Replace Police Crusier	\$28,131	\$0.04
Van Transportation	\$19,824	No 2019 tax Impact
Veteran Credits	\$186,086	\$0.28

Expenses Proposed for 2019	\$9,807,133	\$14.86
Less items null & void if budget passes	(84,566.00)	(0.13)
Less FD Exhaust if budget passes	(64,000.00)	(0.10)
Less Estimated Revenues	(\$5,844,207)	(\$8.86)
NET TOWN		
APPROPRIATION:	<u>\$3,814,360</u>	\$5.78

* If new Fire Station passes, this article will be null and void.

**If the operating budget passes, this article will be null and void

SCHOOL WARRANT

<u>Item</u>	<u>Expense/ Revenue</u>	<u>Tax Rate Impact</u>
2019-2020 School Operating l	\$16,329,303	\$24.75
Less Est. State Adequacy Gran	(\$2,957,043)	-\$4.48
Less Estimated Revenue	(\$328,555)	-\$0.50
Estimated Unspent Funds from		
2018-2019 Operating Budget	(\$100,000)	-\$0.15
Funding Facilities Repair CRF	\$100,000	\$0.15
(To come from the June 30, 2019 SAU Unreserved Fund balance)		

Up to 2.5% of current budget held in state fund.

3-year Collective Bargaining A	\$106,922	\$0.16
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NET SCHOOL APPROPRIATION:	\$13,150,627	\$19.93
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<u>COUNTY TAX</u> (Estimated)	\$738,000	\$1.12
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2019 TOTAL TOWN & SCHOOL

TO BE RAISED BY TAXES	\$17,702,987	\$26.83
(Estimated)		

Notes on 2019 Estimated Tax Rate

The NET SCHOOL APPROPRIATION includes the Local School Tax (District Assessment) and the State Education Tax (State Assessment)

Based on conservatively estimated revenues and assessed valuation of town properties, the estimated 2019 tax impact represents an estimated total increase of \$3.06/\$1,000 from 2018. What could lower this number by the time the tax rate is set in the fall are increased revenues, an increase in unspent funds from the school's 2018-2019 budget, and/or a higher final assessed valuation.

Also note that this does not include any tax rate reduction from the unanticipated school budget surplus

REPORT OF THE TRUSTEES OF TRUST FUNDS - 2018

<u>Fund Name</u>	<u>Beginning Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Income Earned</u>	<u>Ending Balance</u>
Cemetery	\$148,936.43	\$ 917.02	\$ 5,468.15	\$ 5,742.03	\$150,127.33
Dodge Library	100,087.83	(198.34)	3,578.63	3,703.64	100,014.50
Dodge Poor Relief	66,655.26	(86.48)	2,096.42	2,231.29	66,703.65
Roger Babson	3,649.72	0.00	0.00	11.56	3,661.28
Caroline Clark	3,031.51	0.00	0.00	9.55	3,041.06
Common Trust #1	8,217.24	0.00	0.00	26.00	8,243.24
Expendable Trust	4,626.22	0.00	0.00	14.64	4,640.86
Police Details Exp. Trust	650.50	0.00	0.00	2.25	652.75
Transfer Sta. Exp. Trust	15,008.00	0.00	0.00	47.56	15,055.56
Trust Fund Totals	<u>\$350,862.71</u>	<u>\$ 632.20</u>	<u>\$ 11,143.20</u>	<u>\$ 11,788.52</u>	<u>\$352,140.23</u>

Trust Funds:

Capital Reserve Funds:

Fire Dept. Vehicles	\$ 839,129.43	\$ 130,000.00	\$ 0.00	\$ 9,384.60	\$ 978,514.03
Highway Trucks	347,589.48	90,000.00	101,851.52	414.28	336,152.24
Town Revaluation	69,435.74	30,000.00	0.00	57.33	99,493.07
Town Hall Renovation	47,023.19	0.00	0.00	7.88	47,031.07
Highway Heavy Equipment	286,586.30	30,000.00	195,900.00	1,641.77	122,328.07
Bridge Repair/Replacement	334,206.68	40,000.00	105,253.10	920.45	269,874.03
Town Capital Reserves	<u>1,923,970.82</u>	<u>320,000.00</u>	<u>403,004.62</u>	<u>12,426.31</u>	<u>1,853,392.51</u>
School Repair/Renovation	104,554.47	100,000.00	25,046.28	433.53	179,941.72
Special Education	150,066.94	0.00	0.00	475.76	150,542.70
School Capital Reserves	<u>254,621.41</u>	<u>100,000.00</u>	<u>25,046.28</u>	<u>909.29</u>	<u>330,484.42</u>
Total Invested Funds	<u>\$2,529,454.94</u>	<u>\$ 420,632.20</u>	<u>\$439,194.10</u>	<u>\$25,124.12</u>	<u>\$ 2,536,017.16</u>

Note: This is an unaudited report.



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of New Boston
New Boston, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of New Boston, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Town of New Boston, as of December 31, 2017, and the respective changes in financial position and the budgetary comparison information for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis – Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress of Other Postemployment Benefit Plan, page 37, Schedule of the Town's Proportionate Share of Net Pension Liability, page 38 and the Schedule of Town Contributions, page 39 be presented to supplement the basic financial statements. Such information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Boston's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Plodzik & Sanderson
Professional Association*

October 5, 2018

EXHIBIT 3
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2017

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,698,576	\$ 953,157	\$ 5,651,733
Investments	4,005,003	797,129	4,802,132
Accounts receivable	4,053	92,170	96,223
Taxes receivable	672,886	-	672,886
Interfund receivable	34,846	18,594	53,440
Inventory	5,188	-	5,188
Restricted Assets			
Cash & Cash equivalents	1,061,963	-	1,061,963
Investment	963,611	-	963,611
Total Assets	<u>11,446,126</u>	<u>1,861,050</u>	<u>13,307,176</u>
LIABILITIES			
Accounts payable	294,245	4,896	299,141
Accrued salaries & benefits	54,813	909	55,722
Intergovernmental payable	6,982,520	-	6,982,520
Interfund payable	18,594	34,846	53,440
Total Liabilities	<u>7,350,172</u>	<u>40,651</u>	<u>7,390,823</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable rev - Property taxes	105,167	-	105,167
Unavailable rev - HW Block Grant	172,728	-	172,728
	<u>277,895</u>	<u>-</u>	<u>277,895</u>
FUND BALANCES			
Nonspendable	5,188	532,628	537,816
Restricted	111,326	62,966	174,292
Committed	1,934,341	1,224,805	3,159,146
Assigned	142,026	-	142,026
Unassigned	1,625,178	-	1,625,178
Total fund balances	<u>3,818,059</u>	<u>1,820,399</u>	<u>5,638,458</u>
Total liabilities, deferred inflows of resources, & fund balances	<u>\$ 11,446,126</u>	<u>\$ 1,861,050</u>	<u>\$ 13,307,176</u>

EXHIBIT 5
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2017

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$3,259,252	\$ 210,726	\$ 3,469,978
Licenses and permits	1,348,901	-	1,348,901
Intergovernmental	521,100	-	521,100
Charges for services	115,590	500,507	616,097
Miscellaneous	90,062	114,362	204,424
Total Revenues	<u>5,334,905</u>	<u>825,595</u>	<u>6,160,500</u>
EXPENDITURES			
Current:			
General government	839,114	4,249	843,363
Public safety	1,420,953	138,176	1,559,129
Highways and streets	1,606,905	-	1,606,905
Sanitation	389,784	-	389,784
Health	11,688	-	11,688
Welfare	30,084	-	30,084
Culture and recreation	443,073	152,114	595,187
Conservation	-	4,323	4,323
Capital outlay	68,834	-	68,834
Total Expenditures	<u>4,810,435</u>	<u>298,862</u>	<u>5,109,297</u>
Deficiency of revenues under expenditures		<u>526,733</u>	<u>1,051,203</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	29,881	-	29,881
Transfer out	-	(29,881)	(29,881)
sources (uses)	<u>29,881</u>	<u>(29,881)</u>	<u>-</u>
Net change in fund balances (see note 20)	554,351	496,852	1,051,203
		1,323,547	4,587,255
Fund balances, ending	<u>\$3,818,059</u>	<u>\$ 1,820,399</u>	<u>\$ 5,638,458</u>

The notes to the basic financial statements are an integral part of this statement.

SCHEDULE 1
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 2,916,081	\$2,947,523	\$ 31,442
Land use change	140,000	137,652	(2,348)
Yield	27,000	28,537	1,537
Excavation	5,800	5,730	(70)
Interest and penalties on taxes	100,000	125,850	25,850
Total from taxes	<u>3,188,881</u>	<u>3,245,292</u>	<u>56,411</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	2,200	2,085	(115)
Motor vehicle permit fees	1,100,000	1,227,454	127,454
Building permits	44,035	49,349	5,314
Other	62,265	70,013	7,748
Total from licenses, permits, and fees	<u>1,208,500</u>	<u>1,348,901</u>	<u>140,401</u>
Intergovernmental:			
State:			
Meals and rooms distribution	285,624	285,624	-
Highway block grant	201,618	201,614	(4)
State and federal forest land reimbursement	131	131	-
Highway Safety Grants	-	7,733	7,733
EMPG Grants	-	25,998	25,998
Total from intergovernmental	<u>487,373</u>	<u>521,100</u>	<u>33,727</u>

Charges for services:

Income from departments	<u>91,650</u>	<u>115,590</u>	<u>23,940</u>
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Miscellaneous:

Sale of municipal property	-	-	-
Interest on investments	8,504	17,729	9,225
Other	<u>29,550</u>	<u>54,981</u>	<u>25,431</u>
Total from miscellaneous	<u>38,054</u>	<u>72,710</u>	<u>34,656</u>

Other financing sources:

Transfer in	<u>2,100</u>	<u>28,319</u>	<u>26,219</u>
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Total revenues and other financing sources

5,016,558	<u><u>\$5,331,912</u></u>	<u><u>\$315,354</u></u>
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Unassigned fund balance used to reduce tax rate

148,000

Total revenues, other financing sources, and use of fund balance

5,164,588

SCHEDULE 2
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 243,786	\$ 231,894	\$ 3,510	8,382
Election and registration	-	90,063	71,078	5,600	13,385
Financial administration	-	189,765	190,662	-	(897)
Revaluation of property	-	-	-	-	-
Legal	-	30,000	22,879	30,000	(22,879)
Personnel administration	-	43,966	24,528	-	19,438
Planning and zoning	-	150,927	123,161	-	27,766
General government buildings	31,225	74,730	69,393	1,500	35,062
Cemeteries	-	31,900	31,103	-	797

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Insurance, not otherwise allocated	-	83,600	69,723	-	13,877
Advertising & regional associations	-	3,629	3,629	-	-
Other	-	1,070	1,064		6
Total general government	31,225	943,436	839,114	40,610	94,937
Public safety:					
Police	-	1,046,587	1,053,293	-	(6,706)
Fire	-	240,945	242,740	-	(1,795)
Building inspection	-	65,848	62,436	-	3,412
Emergency management	-	15,662	14,115	-	1,547
Other	50,095	-	48,369	-	1,726
Total public safety	50,095	1,369,042	1,420,953	-	(1,816)
Highways and streets:					
Public works garage	-	700,706	699,575	-	1,131
Highways and streets	80,597	829,714	888,956	85,756	(64,401)
Street lighting	-	6,384	6,455	-	(71)
Other	-	-	-	-	-

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Total highways and streets	80,597	1,536,804	1,594,986	85,756	(63,341)
Sanitation:					
Administration	-	242,323	244,791	-	(2,468)
Solid waste collection	-	1,000	640	-	360
Solid waste disposal	-	170,609	140,343	14,840	15,426
Solid waste clean-up	-	4,600	4,010	-	590
Total sanitation	-	418,532	389,784	14,840	13,908
Health:					
Administration	-	3,930	3,728	-	202
Health agencies	-	8,050	7,960	-	90
Total health	-	11,980	11,688	-	292
Welfare					
Intergovernmental welfare payments	-	-	-	-	-
Vendor payments	-	30,700	30,084	-	616
Total Welfare	-	30,700	30,084	-	616
Culture and recreation					

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Parks and recreation	-	158,479	144,578	-	13,901
Library	-	287,350	281,002	-	6,348
Patriotic Purposes	-	7,500	7,473	-	27
Total culture and recreation	-	453,329	433,053	-	20,276
Conservation	-	735	-	-	735
Capital outlay	19,871	85,000	68,834	109,747	(73,710)
Other financing uses					
Transfer out	-	315,000	315,000	-	-
Total appropriations, expenditures other financing uses & encumbrances	181,788	5,164,558	5,103,496	250,953	(8,103)

SCHEDULE 3
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Major General Fund Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2017

Unassigned fund balance beginning (Non-GAAP Budgetary Basis), as restated (see Note 20)	\$ 1,552,992
Changes:	
Unassigned fund balance used to reduce 2017 tax rate	(148,000)
2017 Budget summary:	
Revenue surplus (Schedule 1)	315,354
Unexpended balance of appropriations (Schedule 2)	(8,103)
2017 Budget surplus	307,251
Decrease in nonspendable fund balance	25,298
Increase in restricted fund balance	(24,101)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	\$ 1,713,440
Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:	
To record deferred inflows of resources for property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis	(105,167)
To remove allowance for uncollectible property taxes, not recognized on a modified accrual basis	16,905
Unassigned fund balance ending, GAAP basis (Exhibit 3)	\$ 1,625,178



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCY AND MATERIAL WEAKNESS

Members of the Board of Selectmen and Town Administrator
Town of New Boston
New Boston, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of New Boston as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Town of New Boston's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of New Boston's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of New Boston's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be a material weakness:

Ambulance Revenue and Receivables

The ambulance revenue and receivables are currently being handled by a third-party administrator, with oversight and review being performed by the Fire Chief. Once the monthly revenue and receivable reports have been received from the third-party administrator and reconciled to the Town's run reports, this information should be sent to the Town's Finance Director so that they can be reconciled with the Town's general ledger. During of review of the records and procedures we noted that information is not being provided to the accounting supervisor on a regular basis making it difficult to report on the ambulance revenue and receivables of the Town. Also, by not receiving this information, the financial statements being prepared do not reflect the current information of the ambulance revenue and receivables which could make any decision making needed more difficult.

We recommend that once the Fire Chief and his staff ensure that the reports received from the third-party administrator are accurate they should be sent to the Town's Finance Director for reconciliation with the general ledger.

Management's Response: This has been rectified in 2018. Reports are now received in a timely manner.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

Town Policies

The Town's control policies should ensure that management and employees establish and maintain an environment throughout the Town that sets a positive and supportive attitude toward internal control and conscientious management. The control environment established by the Board of Selectmen sets the tone for how the Town employees and elected officials conduct its business. As the Board of Selectmen and department heads strive to achieve the goals of the town and provide accountability for their operations, they need to continually examine internal controls to determine how well they are performing, how they may be improved, and the degree to which they help identify and address major risks for fraud, waste, abuse, and mismanagement.

Town of New Boston

***Independent Auditor's Communication of Significant Deficiency
and Material Weakness***

We noted that the Town has not yet formally adopted any policies for disaster recovery, deposit of cash collections, stale or outdated checks, year-end close and accounting procedures, which are essential tools necessary to manage the Town's operations efficiently and effectively.

We strongly recommend that the Board of Selectmen develop and formally adopt the above noted policies in order to clearly communicate the Town's position on these issues. Adopting the various policies is critical in preventing interruptions due to personnel vacancies, facilitating supervision and evaluation, and will also help to minimize the risk of losses.

Management's Response: We will work on writing these policies.

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the Town of New Boston, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Plodzik & Sanderson
Professional Association*

October 5, 2018

DEPARTMENT REPORTS



Photo by: Joyce Welton

Northern Cardinals, also called “redbirds,” do not migrate and have traditionally been more common in warmer climates such as the U.S. southeast. However, in recent decades they have expanded their common range north through the United States and even into Canada. This population growth may be due to an increase in winter birdfeeders and to the bird's ability to adapt to parks and suburban human habitats.

New Boston Building Department

For the fourth year in a row we saw over 30 new homes constructed in New Boston. Each new home receives a minimum of 8 inspections, foundation, framing, electrical, plumbing, mechanical, fire stopping, insulation and lastly a CO, Certificate of Occupancy inspection. In addition to the inspections by the building department, the fire department also does several inspections. These inspections are to insure that the construction meets the building code, which ultimately is for your safety. It is illegal to move into a house that has not been granted a CO.

Often we are called out to inspect a project that has been done without a permit. This can create all sorts of problems particularly when you go to sell the property. If in doubt, please call the office to see if you need a permit. A permit is easy to obtain. Most of the applications are on line, and the fees are very reasonable, especially when compared to the cost of opening up or digging up something that needs to be inspected. We are available to answer questions and, if necessary, can go out to see firsthand what you plan to do.

One of the challenging parts of the Building Inspector's job is code enforcement. This is the enforcement of some of the State regulations as well as all the local zoning ordinances. Most of the issues arise from citizens' complaints. The most difficult complaints to deal with are a neighbor complaining about their neighbor's "junky yard." As the town grows, we tend to live closer to our neighbor making it important to keep our property as neat as we can. The State only allows two unregistered vehicles on one's property.

This past year has been one of changes for the Building Department. Ed Hunter, who served as Building Inspector for the past 12 years, retired. In October 2018, a new Building Inspector was hired (that's me!). Another significant change pertains to the inspection of all propane tanks, lines and appliances. The Fire Department sent two of its officers to Gas Fitters school and they now take care of all propane inspections.

Please feel free to come by the office or call us should you have questions or need help with a project. We are in Tuesdays through Thursdays.

Respectfully Submitted,

Dan Kramer

Building Inspector and Code Enforcement Officer



Photo by: Laura Bernard

In NH breeding dates are fairly consistent throughout the state and roughly 80% of breeding takes place over a 3 week period starting around mid-November. Females have a gestation time of 6.5 months. In their first year of mating, does produce one fawn. After this initial year, they commonly produce twins or triplets annually. The majority of fawns are born in June and stay with their mother until right before the next year's birth.

2018 New Boston Building Department Report

2018 showed a decrease in single-family permits and a decrease in overall permits.

The overall activity was as follows:

	2017	2018
<u>TOTAL PERMITS</u>	<u>586</u>	<u>530</u>
Single Family Homes	36	32
Duplex/Condo	0	0
Manufactured Homes	1	1
Accessory Dwelling Units	6	1
Commercial Buildings	0	0
Demolition	4	5
Solar Installations (Rooftop & Ground-Mounted)	12	5
<u>Misc. Permits</u>	527	486

(Renovations, additions, plumbing, electrical, mechanical, etc.)

The total income generated from permit fees and additional inspection fees was \$48,767.00. This represents a \$4,568.00 decrease from the total collected in 2017 which was \$53,335.00.

Respectfully Submitted,

J. Caswell, Building Department

Recreation Department Report For 2018

Once again, the department had strong enrollment in many programs and events (listed below). One of our main goals is providing safe and fun activities for all residents, pre-school through senior citizens. We continually evaluate our offerings and look for feedback from participants. If staffing and facilities allow, we periodically offer new programs and events to residents.

The following are programs and events offered by the Recreation Department this year:

Adults: Pickleball, Yoga, Zengevity, Softball, Men's Basketball, Foxwoods Casino Trip

Kids: After School Program, Archery, Safe Sitter, Baseball, Softball, Tee Ball, Basketball, Cheerleading, Golf, Gymnastics, Karate, Dances, Summer Camp, Tennis, Soccer and Softball Camps.

Seniors: Bi-monthly newsletter, Community reading program, monthly trips, weekly lunches at NBCS, blood pressure and foot care clinics, cards and bingo at Recreation office.

Events: Easter Egg Grab, Halloween Trunk or Treat, Scarecrow Alley, S'mores with Santa and Tree Lighting, Concerts on the Common, Outdoor movie night, Lip Sync Contest.

The major news for this year was the purchase of a new 15 passenger bus, which replaced the 15 passenger van we used since 2008. The bus was funded by the Recreation Department's revolving account and a town warrant article. We sincerely thank New Boston voters for approving the funding article.

The new bus has been a big hit! Within a week of taking delivery, we took a trip to Lincoln, NH with 13 seniors. More trips and uses have followed since then. The bus is more accessible, comfortable





and offers a great view from any seat. This vehicle can and will be used by multiple departments for various activities. Look for it cruising around town and the state!



In June, we presented our 2017 Volunteer of the Year award to Tom Kozak. Tom coached baseball and basketball for many years in town. Congratulations Tom and thank you!

Please visit our website for more detailed program and event information, www.newbostonnh.gov/recreation. We also have a Facebook page so please “Like” us! Contact us anytime with questions, comments, concerns and suggestions.

I would like to thank our Recreation team for their contributions, support and guidance- Sheri Moloney, Kim Borges, Helen Fanning, Ken Hamel, Jennifer Martin and Lynn Wawrzyniak. Many thanks as well to our wonderful volunteers and program staff.

We all appreciate you, the town resident, for supporting your Recreation Department. We will strive to continue offering quality programs and events in town.

Respectfully Submitted,

Michael Sindoni
Recreation Director

New Boston Recreation Dept 2018 Revolving Account Overview

R/A Income		205,109
R/A Expenses		
Utilities		4,546
After School wages		38,987
Summer camp wages		19,297
Medicare/Social Security		5,250
Program Instructors		13,998
Credit Card Fees		2,859
Sanitation		1,590
Transportation		4,202
Sport Uniform/Equipment		9,822
Program Supplies		9,630
Concession Expense		1,811
Community Outreach		20,000
League Fees		15,938
Band/DJ Expense		5,675
Building Maintenance		7,300
Building Repair		4,892
Groundskeeping		7,662
Facility/Equipment rental		350
Vehicle		5,687
2018 Expenditure		179,496
Net Income/Loss		25,613
*Does not include purchase of new bus which was taken from this year and previous year incomes.		

Town Clerk Report

2018

Motor Vehicle Permits	\$ 1,293,695.00
Boat Registrations	3,162.00
Municipal Agent Fees	43,516.00
Mail-In Registrations	6,802.00
Motor Vehicle Title Fees	<u>2,860.00</u>

TOTAL \$ 1,350,035.00

Dog Licenses	\$ 7,720.00
Fines	<u>1,456.00</u>

TOTAL \$ 9,176.00

Vital Statistics:

Marriage Licenses	\$ 140.00
Birth, Marriage, Death Certificates	<u>875.00</u>

TOTAL \$ 1,015.00

Miscellaneous:

Emergency Response Fee	0.00
Filing Fees	0.00
Miscellaneous Account	412.00
Ordinance Violations	1,080.00
Pole Petitions	50.00
Return Check Fees	\$ 31.00
UCC Filing Fees	2,355.00
Voters Checklist	<u>0.00</u>

TOTAL \$ 3,928.00

GRAND TOTAL \$ 1,354,154.00

Respectfully submitted:

Kim Colbert
Town Clerk

New Boston Police Department

2018 was another very busy year for the New Boston Police Department. We finished the year by beginning a major technology project that enables the department to file Motor Vehicle and Court documents, as well as Motor Vehicle Accident reports, electronically. This project is part of the J-ONE project that has been in development for many years. Despite facing a second default budget in the last three years, we were able to complete the project within our budget. However, our ability to do so resulted from vacancies that were not filled during the year.

In July, we said goodbye to Officer Matthew Koziol who was a Part-Time Patrolman with the Department. Officer Koziol joined NBPD in May of 2015 and was instrumental in filling in for Officers who were away at the Academy or otherwise on leave over the last three years. Officer Koziol accepted a Full Time Officer position in his hometown of Tyngsborough, Massachusetts which prevented him from maintaining his part time status here in New Boston. We wish Matthew continued success as he begins his career in Massachusetts.

One Full-Time position was also vacant for half of the year. In April, we identified a candidate to fill the open position. Unfortunately, he was not successful in completing the required training through Police Standards & Training. As a result, we began a new candidate search in November and hope to have the position filled by March of 2019.

We continued our relationships with local colleges by accepting two interns during the year. One of which, Tyler Ruggiero, was welcomed to fill our open Part-Time Officer position in May. Officer Ruggiero attended the Part-Time Academy beginning in August and graduated in November. He began his solo patrol in December.

In April, we promoted Senior Patrolman Stephen Case to Sergeant. Sergeant Case had been with the department for five years, acting as

Prosecutor since January of 2017. Sergeant Case is also our DARE Officer and completed his 3rd successful year teaching the New Boston 6th graders in May. Sergeant Case also continued his fundraising efforts for C.H.A.D. by participating in both the Hockey and Baseball charity games versus members of statewide Fire Departments. Officer Nathan Knezevic also contributed to C.H.A.D. by participating in his second baseball charity event.

In partnership with the Fire Department, we continued to work with the Central School on our School Safety plans. We also partnered with the staff at Rose Meadow to develop and test their safety plans. The Rose Meadow Group offers programming at three New Boston locations for those who have suffered a traumatic brain injury, spinal cord injury, or have a neurological disorder and are not demographically suitable for a nursing home environment.

Statistically, we saw a sharp rise in our motor vehicle accidents (+12) for a total of 113 in 2019. Speed and Distracted Driving being the contributing factor in 39.4% of those collisions. 6.3% were also attributed to Driving While Impaired. Combined, 45.7% of our collisions were preventable.

To address our roadway safety, we applied for Highway Safety grants and again received funding for 2019. Unfortunately, as has been the trend with other funding, many towns including New Boston, had their funding reduced from 2018. This will translate into fewer grant funded patrols and less funding for equipment in 2019.

Our number of offenses remained consistent at 149 in 2018 versus 148 in 2017, however, we saw a 10% reduction in crimes committed, (372 v. 410). While our “crime trend” continues to move in the right direction, the most concerning statistic in 2018 was the number of sexual assaults. In 2018, we had fourteen offenses versus only one in 2017. These investigations often are lengthy and require significant resources to complete. As the Department does not have a Detective position, it is the Patrol Officer who conducts the investigation. While

this is valuable time spent to protect our victims and bring offenders to justice, our proactive patrol activities are reduced. This number is represented through our 2018 Arrest total as we had a 15 % reduction in arrests from 200 in 2017 to 169.

During the year, in addition to the sexual assault investigations, we also conducted several lengthy investigations which led to arrests. As Chief, I am incredibly proud of the effort and tenacity of the Officers in bringing these cases to a conclusion. We have made an effort to share these investigations with the public via our Website which was upgraded in September. We have also shared them to our Facebook page.

It is not our policy to issue a “press release” for every arrest. While we do now have a public arrest log on the webpage, we issue releases based upon several factors; the first being public safety. We also issue releases for all Felony level offenses and offenses of public interest. For example, the littering on Bog Brook Road was brought to light by an article in the New Boston Beacon last spring. While littering is generally thought of as a minor offense, it has a significant impact on our community. If we are able to identify the “Bud Light Man”, this is an arrest of public interest that will be shared via a release.

In October, with the other Department managers, we began Project INFORM. This project is intended to educate our citizens of the services we provide while discussing how the costs are calculated. While in the default budget, some compromises had to be made that allowed me to manage our services so there was minimal impact felt by our citizens. But the true cost of those sacrifices is safety. If we find ourselves in another default in 2019, we will have to reduce services in order to meet our budget. It is my hope that bringing attention to the issues will create a better understanding for our community members.

Finally, I would like to thank our citizens for the support displayed for our Officers over the last year. It is a difficult time in law enforcement but I say with absolute certainty that our Officers serve with

unquestioned integrity and the desire to provide the best service in our State.

While we strive for the best, we will always listen to ways to improve. If you ever have a concern or suggestion, please do not hesitate to stop in to discuss it. Open communication can only lead to great success!

Respectfully,

James R. Brace
Chief of Police



Chipmunk on Gargoyle

Photo by: Joel Stave

Chipmunks are omnivores, meaning they will eat a wide variety of foods. Depending on what is readily available, they will consume roots, seeds, acorns, mushrooms, insects, earthworms, bird eggs, and occasionally baby mice. Chipmunks become a nuisance in the garden when they eat the berries, fruits, vegetables, and bulbs we plant. Many gardeners can attest to the fact that they are especially fond of strawberries, tomatoes, and tulip bulbs. A heavy chipmunk population can drastically reduce the amount of flowers and quality produce available for harvest in home gardens.

	2016	2017	2018
CALLS FOR SERVICE (ALL)	18099	22284	19723
MOTOR VEHICLE STOP	5535	6564	5183
MOTORIST ASSIST	57	57	44
OHRV COMPLAINT	10	2	1
DISABLED/ABANDONED MV	9	5	2
MOTOR VEHICLE COMPLAINT	118	131	127
PARKING COMPLAINT	7	9	10
PLOWING COMPLAINT	32	45	24
ROAD HAZARD (ALL)	62	156	100
SUSPICIOUS VEHICLE	102	120	154
SUSPICIOUS PERSON	35	28	35
SUSPICIOUS ACTIVITY	67	47	35
UNWANTED SUBJECT	1	1	0
PAPERWORK SERVICE	382	167	178
SERVE RESTRAINING ORDER	2	23	21
CIVIL STANDBY	13	60	33
CIVIL MATTERS	23	31	16
DOMESTIC ORDER VIOLATION	0	1	3
DIRECTED PATROL	3182	5676	4761
BUSINESS/PROPERTY CHECK	6333	6091	6083
HOUSE CHECKS/REQUEST	146	684	612
FINGERPRINTS	15	19	17
PISTOL PERMITS	173	22	7
SEX OFFENDER REGISTRATION	33	27	28
VIN VERIFICATION	48	50	51
WELFARE CHECK	50	60	71
OPEN DOOR	12	11	24
CITIZEN ASSIST/GIVE ADVICE	86	187	133
ASSIST FIRE & RESCUE	441	465	461
ASSIST LAW ENFORCEMENT/OTHERS	121	145	121

<i>Calls For Service -continued</i>	2016	2017	2018
CRIME PREVENTION	-	25	3
911 HANG-UP/ABANDONED CALL	24	22	14
ALARMS	148	130	151
ANIMAL COMPLAINT (ALL)	137	160	156
DOMESTIC DISTURBANCE	28	32	28
GUNSHOTS (REPORTED)	17	24	19
NOISE COMPLAINT	21	26	17
NEIGHBORHOOD DISPUTE	2	4	3
LITTERING/ILLEGAL DUMPING	3	5	6
FOUND/LOST PROPERTY	14	30	27
POLICE INFORMATION	107	157	151
ALL OTHERS	503	813	816
CALLS BY MONTH	2016	2017	2018
JANUARY	1641	1387	1404
FEBRUARY	1378	1390	1249
MARCH	1634	1931	1591
APRIL	1615	1729	1582
MAY	1633	1837	1913
JUNE	1616	1744	1742
JULY	1635	1966	1920
AUGUST	1601	2426	1817
SEPTEMBER	1469	2311	1734
OCTOBER	1297	2236	1581
NOVEMBER	1215	2003	1581
DECEMBER	1365	1324	1609

	2014	2015	2016	2017	2018
ARRESTS	177	145	203	200	169
TOTAL MV COLLISIONS	104	103	99	101	113
INJURIES	25	24	23	19	28
FATALITIES	0	1	0	0	0

MOTOR VEHICLE OFFENSES	2014	2015	2016	2017	
Operating Without License	17	16	17	42	31
Habitual Offender	0	0	1	1	1
Suspended License	34	26	36	36	39
Suspended Registration	12	5	11	11	18
Unregistered MV	48	49	71	89	69
Uninspected MV	555	356	525	598	190
Speeding	2422	2603	3259	4030	3464
Stop Sign/Fail to Yield	406	191	164	136	101
Highway Markings	84	83	91	185	100
Following Too Closely	64	28	29	40	30
Traffic Control Devices	96	47	32	98	30
Misuse / Failure to Display	217	178	414	536	383
Equipment Violations	1134	901	801	807	840
Use of Mobile Devices	NA	NA	NA	61	47
Other Offenses	275	245	324	268	272
TOTAL WARNINGS	4808	4117	5293	6224	5013
TOTAL CITATIONS	509	386	431	681	575
TOWN ORDINANCE (CANINE)	51	10	104	47	69
TOTAL CRIMES	396	344	455	410	372
TOTAL INCIDENTS	198	180	157	148	149

CRIMES	2014	2015	2016	2017	2018
Homicide	0	0	0	0	0
Robbery	0	0	0	0	0
Assaults	24	19	29	19	17
Domestic Violence Offenses	-	-	-	17	13
Sexual Assault/Offenses	5	6	5	1	14
Burglary / Attempted	12	10	2	3	3
Thefts (All)	37	47	29	22	22
Fraud/Forgery	15	15	21	12	20
Arson	1	0	0	0	0
Criminal Mischief	34	25	11	18	23
Child Abuse/Neglect	1	2	3	4	4
Child Porn/Obscene Material	0	1	2	2	0
Criminal Threatening	8	5	2	5	8
Criminal Trespass	9	13	1	7	4
Disorderly Conduct	0	0	4	1	3
Reckless Conduct	3	1	1	2	2
Protective Order Violation	1	0	1	1	3
Harassment	5	5	5	0	7
Stalking/Prowling	0	0	1	0	0
Drug Violations	48	56	164	95	56
DWI	19	24	19	18	18
Liquor Law Violations	40	26	38	44	27
Traffic Offenses	73	57	63	29	74
Stolen Motor Vehicle	1	1	0	2	0
Resisting Arrest	25	1	2	3	1
Warrant (Arrests)	9	8	16	16	8
Protective Custody/IEA	8	5	4	6	12
Animal Offense	11	7	8	10	13
Missing Person/Runaway	0	2	1	1	0
All Other Offenses	8	9	22	23	20

New Boston Fire Department 2018 Town Report

Operational Information – Our emergency calls for service were down a little this year, from 588 (2017) to 579, which is still a considerable increase from 2 years ago. Our need to call for mutual aid to respond to our calls in town was also held to a low number. This statistic reflects the Department's ability to meet the emergency calls for service with the personnel in our Department. In 2018 our members total response hours at emergencies was 4,549, and an additional 2,931 hours of training to be prepared for those emergencies in New Boston.

Financial Information - For 2018, we managed to meet our service level goals while working within the budget allocation. The fire department's budget was reduced for the second time in 3 years, 4% for 2018 and 10% in the 2016 allocated budget. The 4% decrease as a result of the default budget is compounded by increasing costs that are unavoidable such as utilities, cost of emergencies and contractual increases. We are still working to regain our stability from these setbacks. Recovery takes 2-3 years. We are working on achieving a number of planned improvements and upgrades to member's protective clothing and equipment that had to be put off in 2016 and 2018. The department will however close the year within budget despite being over budget in the cost of emergencies account due to the sharp increase in calls for service. Continued failure to invest in a business' leadership, employees and infrastructure will cause a failure in the business sooner rather than later.

Staffing – Our roster stands at 58 call members, including 7 recruit members. Our cadet membership is currently at 13, doubling in size in 2018. The majority of our membership is very active. During the year we had a few members and recruits move on, however we also gained 9 new members. We saw our Training Officer, Lt. Bryan Wells retire from the position. His dedication and commitment to ensure our members were ready for the next emergency was very good.

In a small town, it is a constant challenge to recruit new members for our Department. It is through the dedication of our call members that we continue to be successful. However we can always use new members. If you might be interested, please contact Chief Dan MacDonald at 487-5282. It is interesting to note that similar Departments surrounding us have an average of 15-20 members at best.

The Town of New Boston is very fortunate to have such dedicated people willing to give up their personal time to be part of this organization, and provide such an extremely cost effective, high quality level of service to the residents. Neighbors helping neighbors!

Recruit Program –The Recruit Program has continued to be a valuable addition to our Department. The primary goal of this program is to ensure quality emergency medical coverage for New Boston during weekdays when many of our members are out of town. To date the program continues to reduce daytime response times by 50%, while increasing the medical staff during the daytime. The program has also reduced stress on our regular members who might otherwise have to take on many of the maintenance tasks the Recruits perform, or the Department would incur a cost to have the work done using external resources. The recruit program members are all volunteers from out of town that have agreed to work (1) 8 hour daytime shift a week to gain experience and promote their career goals. They are a major asset to the Department. The Recruits are not paid for their on duty time adding to the savings to taxpayers by avoiding per diem personnel or worst fulltime personnel.

Cadet Program – This program continues to serve the purpose of introducing the fire service to the youth of New Boston and surrounding towns. These young adults make a major difference in the overall performance of the Department. Each and every cadet is a fine example of what one would hope for in the future members of our Department. This year they have all become approved by the State to be apprentice EMS providers. Presently there are 13 members. It is one of the more successful programs of its type, thanks to the Director, Derek Danis.

Honor Guard – New Boston Fire Department Honor Guard was organized more than 10 years ago and continues strong today. The mission of the Honor Guard is to provide honor, dignity and respect for our brothers and sisters of the fire service and their families. To respect and represent the flags with pride and integrity, while maintaining a commitment to the traditions of the fire service. We attend various ceremonies such as presentation of colors, memorial services and flag folding events. Our members have trained and drilled with many other area units and members of various branches of the military. NH is also fortunate to have the assistance of the Granite State Fire Service

Support Team which provides additional personnel and resources for funerals, wakes and other events. All members volunteer their time and all monies to purchase uniforms and other tools are raised through fund raising. Our Members include: Brandon Merron, Gina Catalano, Bryan Wells, John Jones, Janet Chamberlain, Rodney Towne and the newest member Ethan Judd.

Brandon Merron
Captain of Training/Unit Commander

Training:

2018 has been a transitional year for the New Boston Fire Training Department. Lt Bryan Wells stepped down after years in the position of the Training Officer position and Capt. Brandon Merron assumed the role. He brings with him a wealth of experience and knowledge. The major goal during this transition was to ensure the quality of training was maintained and that the program continues to progress forward.

New Boston is a Call/Volunteer department and has over 50 dedicated members. A scheduled training is held at least once a week and nearly all of our firefighters are certified at the state level Firefighter I or higher from this training. Initial training consumes more than 200 hours and includes two nights a week and weekends; these hours are not included in the weekly training. In addition, our department has 20 EMTs, eight advanced EMTs and two paramedics. It's required that each one of these members participate in more than 60 hours of continuing education during a two-year recertification period. Collectively in 2018, New Boston logged more than 3,100 hours of EMS and fire training. Since all our members and volunteers work at least one full-time job, this is a huge commitment.

Some of the challenges in living in a rural town like New Boston is our lack of a town pressurized firefighting water supply, which means we have no fire hydrants. Our water comes from one of two sources: 1) An open water source, like ponds and rivers or, 2) Underground water tanks called cisterns. Cisterns carry approximately 30,000 gallons of water year round. Our fire-attack strategies are much different than living in a city where water supply can be endless. We constantly train using different tactics like tanker shuttles, rural hitches, and stretching lines up to 3,000 feet directly to the fire. These tactics, coupled with

direct fire attack, search and rescue, salvage and overhaul, and exposure control are key to our department's success.

Brandon Merron
Captain of Training

Fire Prevention Report - The Fire Prevention Division again had a very active year in 2018.

Gas / Wood stove / Pellet stove / Oil burner inspections = 133

Business inspections = 65

Sprinkler inspections = 63

2018 New Address Assignments = 28

2018 New Homes added with Sprinklers Systems = 24

Investigations (2 Structure fires/Carbon monoxide) = 3

Listed below are some examples of the services the Fire Prevention Division is providing to the town:

- New & Existing Business/Residential Inspections
- New Building address assignments for the Town and 911
- Town Buildings and School Inspections
- Car Seat Inspections
- Building / Sprinkler Plan Review
- Fire Investigations
- Assembly Permit Inspections
- Sprinkler and Fire Alarm Inspections
- Day-Care Inspections
- Foster-Care Inspections
- Woodstove/Pellet Stove Inspections
- Gas (propane) Inspections
- Generator Inspections
- Oil Burner Inspections
- Public Education
- Fire Suppression & Emergency Medical Services
- Town-Wide Safety Committee
- Miscellaneous Fire Protection Inquiries

Our goal is to provide the best customer service for the residents of New Boston. We work closely with builders, service providers, utility companies and various businesses to accomplish this goal. We strive to

increase our customer service in the New Year 2019. As of September 2018, New Boston Fire Department took over all fuel burning permits and inspections. The fire prevention division will continue to make the town a safer place for all that reside or visit.

I would like to remind you that smoke and carbon monoxide detectors are still the number one way to save lives in a house fire. These detectors should be installed throughout your home, especially in sleeping areas. Also don't forget to replace the batteries in your detectors twice a year or consider purchasing new detectors available with a 10 year battery life span that are maintenance free.

I strongly encourage you to call with any questions you may have regarding how to make your home or business safer.

Respectfully submitted,

Eric Dubowik

New Boston Fire Department - Captain of Fire Prevention

New Member Certifications – Swift Water I – Greg St Amand, Ethan Judd, Emmett Plourde

Firefighter I – Cadet Parker Bell, Cadet Connor Fitzpatrick, Amanda Hudson

Firefighter II – Ethan Judd, Amanda Hudson

Gas Equipment Theory and Installation – Mike Boyle, Eric Dubowik
EMT – Steve Judd

Cost Reduction/Avoidance Program – Looking at the years 2007 to 2018 related to the financial activity of the Fire Department, the Department has been awarded \$2,536,200 in grants that have directly reduced the tax burden to residents. During the same time period 2007 to 2018, the total of all the budgets allocated to the Fire Department amounted to \$2,565,854. Almost every dollar approved for budget was returned to taxpayers in the form of cost avoidance grants. Another important point to pass along is, according to a recent study of similar fire departments around the state, New Boston's cost to the taxpayers is one of the lowest in New Hampshire.

Some of the accomplishments associated with our Department this year are:

Awarded a grant for \$170K to replace our self-contained breathing apparatus, (SCBA), a cost avoidance to our taxpayers.

The Fire Wards reduced the tax burden to residents by almost \$540K this year by agreeing to remove the hose truck from the CIP schedule

Captain Merron assumed the position of Training Officer

Captain Rich Little became the Central Station Fire Captain

Lt. Brain Dubreuil assumed the position of Department Administrator

The addition of 9 new members to our Department, (regular, recruits and part time)

Continue to meet our daytime call requirements as a result of the re-organization in 2015 and the members available during the daytime

Continuation of the Recruit Program to include 3 new members

Continuation of the Cadet program with 13 members and the promotion of Kyle Merron to Cadet Lieutenant

Our EMS program continues to be one of the best to be found anywhere thanks to Captain Catalano

New Boston Fire Dept. participated in the natural gas disaster in Massachusetts

Development of our members' skills to bring our certification level to 99%

Capt. Merron, besides being promoted to Training Officer, led another successful CDL licensing program

Continued growth and performance in our Fire Prevention Department lead by Fire Inspector Captain Eric Dubowik, along with the addition of Fire Inspector Captain Mike Boyle. Eric was instrumental in updating our cistern/sprinkler master plan

Another very successful fire prevention program at the NBCS

Our Auxiliary Captain, Alicia Dubowik has provided outstanding support to the NBFD with a high number of requests for support this year

3 Recruit members hired by full time Departments

Completion of the Rose Meadow emergency drills that are considered leading edge by the NH Department of Health and Human Services and Manchester Health conducted in partnership with Rose Meadow management, NBFD, NBPD and NBEM

NBFD and BPD acknowledged by local media for performing two life-saving rescues in one month.

Conducted a successful school evacuation drill in partnership with NBCS, NBEM, and NBPD

A personal note – This year has been a mixture of great successes and extreme challenges for our membership. We have continued to meet the sharp increase in requests for services. Our members rise to the challenge, respond to the call and deliver the best service and support a person could ask for. I am extremely proud to be the Chief of such a group of people who still find the time to offer a helping hand, to get up in the middle of a cold winter night to help another person in need. And we have way more of these good people (neighbors) than many towns in the State. We are fortunate, and I would ask each and every resident to take a moment to think about what we have in New Boston. I do not think there is anything that if dispatched, our members would hesitate to do. They have proven this year in and year out.

Respectfully submitted,

Chief Dan MacDonald

2018 New Boston Fire Department Company Assignments and Committees

Fire Chief Dan MacDonald (C1)	Clerk of NB Fire Association Laural Flax																																
Assistant Fire Chief Cliff Plourde (C2)	Treasurer of NB Fire Association John Jones (R20)																																
Lieutenant of Training Bryan Wells (R2)	Cadet Program Advisors Derek Danis (R31) Liam Cashin (R33)																																
Administration Bill Mortimer (R30)	Recruit Program Advisor Eric Dubowik (K1)																																
Fire Prevention and Inspection Lieutenant Eric Dubowik (K1)																																	
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Fire Wards: Dan MacDonald, Dan Teague, Dale Smith, Wayne Blassberg, Dick Moody, Cliff Plourde, Scott Hunter																																	

<u>Rescue Squad Personnel</u>				
<u>Ambulance 1</u> (Bunting Station) & <u>Ambulance 2</u> (Hilltop Station)				
Captain Gina Catalano (01)		Lieutenant OPEN (05)		
<u>EMT</u>		<u>AEMT</u>		<u>Paramedic</u>
Rick Belanger (R22)	John Jones (R20)	Brooklyn Merron	J Chamberlain (05)	Emmett Plourde (R18) Gina Catalano (M2)
Mike Boyle (03)	Rich Little (06)	Ricky Riendeau (09)	Marika Chartier (R15)	Mike Nesmith (R23) Judy Knight (M1)
Liam Cashin (R33)	Cassie Mullen	Rick Todd (08)	Eric Dubowik (K1)	
Jeremy Chartier (R26)	Dan MacDonald (C1)	Jim Waller (R25)	Craig Fahey (R24)	
Derek Danis (R31)	Brandon Merron (02)	Bryan Wells (R2)	Chris Kelleher (R32)	
<u>Deputy Forest Fire Wardens</u>		<u>Recruits</u>		<u>Forest Fire Warden</u>
Wayne Blassberg	Ryan Charette - EMT		Captain Ethan Judd	Cliff Plourde
Scott Hunter	Mitchell Dean - AEMT		Lieutenant Kyle Merron	<u>Honor Guard</u>
Dan MacDonald	Jake Nutter - AEMT		Vinnie Barbuto Parker Bell	Brandon Merron - CMR
Brandon Merron	John Smith - AEMT		Kayla Brill Noah Easter	Gina Catalano - Deputy CMR
Dick Moody	Tyler Poltak - EMT		Connor Fitzpatrick	Janet Chamberlain
Dale Smith	Kacie Monette - AEMT		Maisy Henderson	John Jones
George St. John	Ashley Clement - EMT		Meg Hoppert Mike Judd	Rod Towne
Steve Wiggin	Zach Jalbert - EMT		Charlie Krar	Bryan Wells
	Jeremy Driscoll - EMT		Andrew Warnziak	
<u>Breakfast Committee:</u> Gina Catalano - Chairperson, Rickv Riendeau - Assistant Chairperson				
<u>Recreation Committee:</u> Chair Brandon Merron., Joe Segien, Derek Danis, Dan Chamberlain, Greg St Amand, B.Merron				

2018 New Boston Fire Dept. Town Report

Fire / EMS Incident Summary January 1st 2018 through December 31st 2018

<u>Fire</u>	<u># of Calls</u>	<u>Costs</u>
Structure Fires	10	\$ 1,968.24
Cooking Fires	1	\$ 41.70
Chimney Fires	5	\$ 692.22
Fuel burner/boiler fire	2	\$ 83.40
Trash fire	1	\$ 100.08
Car Fire	3	\$ 216.84
Brush Fire	5	\$ 233.52
Electrical Fire	1	\$ 200.16
 <u>EMS / Rescue / MVA's</u>		
Emergency Medical Calls	269	\$ 17,130.36
MVA with injury	26	\$ 2,426.94
MVA without injury	20	\$ 1,367.76
 <u>Hazardous Condition</u>	86	\$ 4,286.76
 <u>Service Calls</u>	38	\$ 3,361.02
<u>Severe Weather/Flood</u>	2	\$ 58.38
<u>Good Intent Calls</u>	37	\$ 1,059.18
<u>Special Incidents</u>	23	\$ 2,627.10
<u>False Alarms</u>	50	\$ 1,751.40
	-----	-----
Year End Totals	579**	\$37,605.06
 <u>Summary Information</u>		
Fire Calls	28	
EMS/Rescue/MVA's	315	
Other Calls	236	

*****588 calls this time last year or a 1.56% reduction in calls.***

New Boston Transfer Station And Recycling Center

2018 was an interesting year for the New Boston Transfer Station. Challenges came from many sources, and because of New Boston's history of looking to the future and reassessing the past, the facility continued to make improvements and serve the residents of our town efficiently and responsibly.

The Transfer Station received and shipped 1,585,680 pounds of solid waste (that's the trash you throw in the compactor). There are two costs associated with our solid waste. The first is the disposal of the material. We finished the last year of a very beneficial disposal contract cycle and the new contract shows a fixed 9.5% increase for the next three-years starting in 2019. The second cost is the trucking charges to transport the waste. The new 2019 trucking contract for handling our materials shows an increase of 11% on top of the 3% increase in the 2018 budget. These increases highlight the financial reasons for a strong recycling program. Under the 2018 default budget, increases were absorbed and projects held off to ensure budgetary guidelines were respected. The 2019 increases will be more difficult to absorb.

New Boston residents recycled a total of 1,297,610 pounds of recyclables that were sent to market! Other non-recycling products included: 205 tons of demolition, 515 tires, 36,620 lbs. of electronics, 235 Freon items, 75 yards of compost, 250 yards of brush, 240 gallons of cooking oil, 1,600 gallons of waste oil and 364,860 lbs. of steel. A total of 134 truckloads of materials were shipped out of the facility plus 48 loads received from the Central School recycling program in 2018. In addition, 1,980 weigh tickets were produced on the scales, recording demolition usage and fee items.

The recycling markets have been going through changes over the last few budget cycles and New Boston has managed to continue to take advantage of these markets. While some say recycling is not worth the

effort, the financial value of recycling in 2018 was \$166,406.00 in revenues and cost avoidance. The resulting positive impacts to the environment continue to support the original recycling ideals in New Boston. The choice to stay with source separated recycling many years ago is paying off by allowing us to continue to move our recycled materials during difficult markets. We generate quality material and adapt to the changing realities of global demand resulting in recycling over 40% of the materials that come to the Transfer Station.

With an approved operating budget in 2019, we will see the completion of the loading dock project doubling our storage capacity. Movement and processing of recyclables will be restricted to non-public areas making loading of recyclables for shipping safer and more efficient. There is also a plan to improve the metal roll off area to make it safer.

On behalf of the Transfer Station Staff, I would like to thank the residents of New Boston for their recycling efforts and for the opportunity to continue being a leader in the State of New Hampshire in the future of handling environmental issues and recycling.

Respectfully Submitted,
Gerald Cornett
Transfer Station Manager



Red Squirrel

Photo by: Michael Thomas

A red squirrel's tail is used for balance, communication, to slow them down when jumping and as a snuggly blanket.

Report of the Planning Board

In 2018, the Planning Board continued their second and fourth Tuesday meeting schedule. The meetings were a combination of hearings on applications and work on other planning issues. Site walks to view property under proposal for subdivisions and site plans were held mainly on weekends.

Noteworthy highlights for 2018 included:

- The Planning Board completed its update to the Master Plan for the Town of New Boston.
- Please see the warrant for the proposed Zoning Ordinance amendments. There were no Building Code/Flood Plain Amendments proposed.
- Please see the accompanying list of subdivisions, site plans and conditional use permits that were reviewed and approved by the Planning Board during 2018.

MEMBERSHIP:

The Planning Board ended 2018 with two alternate seats vacant. The Board of Selectmen appoints alternates after recommendation from the Planning Board. Interested residents are encouraged to submit an application to the Planning Department.

BUDGET:

The Planning Department's 2018 budget closed with a total income generated from permit and application fees in the amount of \$4,395.39 and expenses in the amount of \$102,403.51, for a balance or actual expense to the Town of \$98,008.12.

Respectfully submitted,
Shannon Silver
Planning Coordinator

New Boston Planning Board

Peter Hogan, Chairman	Selectman, Ex-Officio
Mark Suennen, Vice Chairman	David Litwinovich, Secretary
Ed Carroll, Member	Amy Sanders, Alternate

New Boston Planning Department

Statement of Condition 2018 Income and Expense

INCOME:

Receipts from Registry Fees		\$508.19
Receipts from Other Subdivision Fees:		
Certified Letter Fee	\$1,048.00	
Secretarial Fee	\$1,075.00	
Application Fee	\$1,350.00	\$3,473.00
Sale of Regulations, Master Plans, etc.		\$0.00
Receipts from NRSPR Fees:		
Certified Letter Fee	\$40.00	
Secretarial Fee	\$50.00	
Application Fee	\$89.20	\$179.20
Professional Services Fees		
Driveway Permit Fees		\$235.00
 TOTAL INCOME:		 \$4,395.39

EXPENSES:

Registry Fees	\$451.73
Certified Letters and Mail	\$1,241.20
Planning Coordinator & Planner Salary	\$67,662.57
Planning & ZBA Boards Clerical	\$24,098.21
Planning & ZBA Boards Minutes	\$1,873.68
Planning Board Chairman Salary	\$1,748.75
Planning Board Members Stipends	\$1,421.25
Overtime	\$1,180.86
Advertising Expense	\$312.35
Office Supplies and Equipment	\$1,067.86
Lectures, Seminars, Books, etc.	\$750.55
Miscellaneous	\$0.00
Deed Preparation & Other Professional Services	\$594.50
 TOTAL EXPENSE:	 \$102,403.51
 BALANCE (Actual Expense to the Town)	 \$98,008.12

Subdivisions Approved

<u>Name and # of Lots</u>	<u>Map/Lot #</u>	<u>Location</u>
Martha Moutafis Subdivision/2 Lots	#14/97	McCollum Road & Meadow Road
Townes Family Trust Subdivision/2 Lots	#10/73	South Hill Road & Lyndeborough Road
SDC Tingley Legacy Rev Trust Susan Tingley Frost Subdivision/2 Lots	#8/107	Mont Vernon Road (NH Route 13)
Martha L. & Clayton L. Savoy Subdivision/2 Lots	#10/70	Lyndeborough Road
Chestnut Hill Chapel, Inc Subdivision/2 Lots	#15/48	Chestnut Hill Road
David M. & Danielle Deyo Subdivision/4 Lots	#12/52	Christie Road & Roby Road

Conditional Use Permits Approved

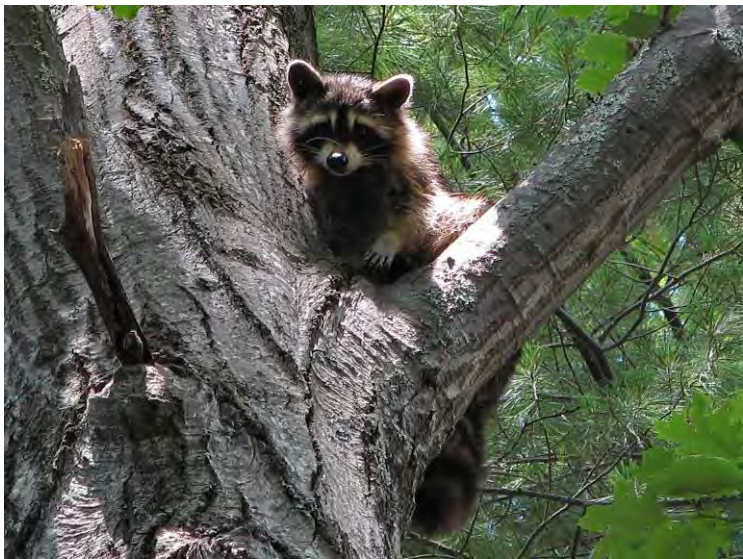
<u>Name, Location</u> <u>Tax Map/Lot #, District</u>	<u>Conditional Use Permit</u>
Benjamin and Allison Kibler Lull Road #2/87, 'R-A'	To install two wetland crossings to access house **
Dionne Joint Rev Trust Susan Road #15/15, 'R-A'	To install one wetland crossing as part of driveway construction **

Note: These applications have been approved with conditions *precedent and/or **subsequent that are still outstanding.

Site Plans Approved

Name, Location	
<u>Tax Map/Lot #, District</u>	<u>Non-Residential Use</u>
Kristin Morrissey & Cameron Jordan Second Chance Ranch Rescue 449 Joe English Road #14/61, 'R-A'	to operate a 501c3 (rescue) dog kennel

Note: These applications have been approved with conditions *precedent and/or **subsequent that are still outstanding.



Raccoon

Photo by: Joel Stave

Raccoons are often referred to as “clever bandits” because of the characteristic black mask covering their face. Raccoons also have dexterous hands that they can use to open doors and trashcan lids, an ability that has sometimes landed them the title of "neighborhood pest." Mature adults are between 25 and 40 inches in length and weigh 10 to 45 pounds. The term raccoon originated from the Algonquin word *aroughcoune*, meaning “he scratches with his hands.” During the 1700s, the “a” of *aroughcoune* was dropped to form the present day pronunciation of “raccoon.”

LIBRARY TREASURER'S REPORT 2018

Total Town Appropriation	\$280,369.00
Paid from Appropriation	
Payroll	\$183,680.83
Benefits	\$39,093.41
Heat	\$3,678.68
Telephone	\$2,915.69
Deposited to Library Checking Acct	\$51,638.00
Trustees Fund Spent	\$8,090.13

Library Checking Account

Balance 1/1/18	\$24,806.04
Income:	
Town Appropriation	\$ 51,638.00
Interest	\$ 23.38
Donation/Grants/Guilt Box	\$ 498.55
Total	\$52,159.93
Expenditures:	
Books/Materials	\$16,315.23
IT/Infrastructure	\$9,331.35
Electricity	\$5,090.74
Office/Postage	\$4,020.61
Building Maintenance	\$10,853.63
Staff Development	\$1,221.74
Programs	\$4,951.62
Total	\$51,784.92
Balance 12/31/18	\$25,181.05

Trustees Savings Account

Balance 1/1/18	\$7,520.84
Fund Income:(Transferred to Improvment Fund - 01/18)	(\$7,523.52)
Interest	\$2.68
Balance 12/31/18	(\$0.00)

Operating Account	
Balance 1/1/18	\$25,646.70
Income:	
Trust Fund Income	\$3,578.63
Interest	\$203.44
Expenditures	
Balance 12/31/18	\$29,428.77

Library Improvement Fund	
Balance 1/1/18	\$8,777.82
Income:	
Trust Fund Income	\$ 449.20
Donations and Savings Account transfer	\$ 7,573.52
Out of Town Borrowers	\$ 302.00
Interest	\$87.97
Expenditures	(\$7,765.13)
Balance 12/31/18	\$9,425.38

Hayes Toy Fund	
Balance 1/1/18	\$843.07
Income:	
Interest	\$6.11
Expenditures	
Balance 12/31/18	\$849.18

Mary Statt Memorial Fund	
Balance 1/1/18	\$1,742.13
Income:	
Interest	\$12.56
Balance 12/31/18	\$1,754.69

Janice Hawkins Memorial Fund	
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Balance 1/1/18	\$1,222.13
Income:	
Interest	\$8.81
Balance 12/31/18	\$1,230.94

Nola Page Memorial Fund	
Balance 1/1/18	\$2,933.01
Income:	
Donations	\$ 250.00
Interest	\$21.63
Expenditures	(\$325.00)
Balance 12/31/18	\$2,879.64

Rhoda Shaw Clark Memorial Fund	
Balance 1/1/18	\$202.59
Income:	
Interest	\$1.46
Balance 12/31/18	\$204.05

Irving and Elinor McDowell Memorial Fund

Balance 1/1/18	\$1,318.40
Income:	
Interest	\$9.50
Balance 12/31/18	\$1,327.90

Jack Ballard Memorial Fund

Balance 1/1/18	\$983.57
Income:	
Donations	
Interest	\$7.09
Balance 12/31/18	\$990.66

Librarian's Report For the Year Ending 12/31/18

The library is not just for books and materials to borrow although they are an important part of what we offer. At the Whipple Free Library we also try to offer new programs and new experiences that will appeal to a diverse population, young and old. This year Rennie Timm, our Adult Services librarian added "Who Dunnit?" a daytime book group for mystery lovers and brought in more speakers, workshops, and classes. Other regularly scheduled programs include a monthly nighttime book group and the Bon Appetit cookbook club. Weekly programs include fiber arts group and chess alternating with Lego club. We're also pleased that outside groups have asked to hold their meetings here: MahJong and Cribbage players as well as the Ukesters now meet here regularly. All groups and programs are free and open to all.

Our greatest challenge this year was how to deal with the breakdown of the state library Interlibrary Loan System. Libraries around the state, trying to make the best of a bad situation, have come up with several solutions including allowing others to sign into their systems to request materials and the email list-serves also help fill book group requests. Stephen Wicks, our ILL librarian has been fantastic at keeping records, facilitating loans and sharing our resources with others.

Some of the wishes on our wish were filled this year. First and foremost was the gift of the art hanging system for our "gallery"-otherwise known as the hallway. Also crossed off our wish list were more bulletin boards and replacing some of the ceiling tiles in the Community Room to improve the acoustics. The solar panel project will move forward this spring after unanticipated delays. Our new logo design was finalized and now appears on all our publicity.

Early this summer we had an opportunity to work with a charming young adult from Germany. She was staying with relatives here in New Boston and wanted to intern at the Library to improve her English. She helped with the kids programs and some of the crafts and attended one of the teen game nights. Many patrons young and old enjoyed talking with her and learning from her, probably more than she did from us!

One of the first shows using the new art hanging system were wonderful photographs taken by Matt Parker, (who grew up in New

Boston) and now lives on the Seacoast. He volunteered to share tips and advice in a fun evening program entitled “Making Photos Work”

In September, local artists Cyndie Katz and Donna Mohan collaborated on a show of their abstract art. We asked if they’d share their talents by teaching a class and they graciously agreed. Those who attended created some amazing art work!

We love it when local residents offer to do programs or share their collections for our display case. It’s special when someone says I’ve just written a book and would love to talk about it, or I have a great collection that I’d like to share! In August, local author Bill Rollins who just wrote The Elusive D.B. Cooper offered a fascinating solution to the D.B. Cooper mystery. Other displays included a collection of doll house furniture, information on print making (which included a series of workshops for those who wanted to learn more), a collection of copper items and cookware, and Canadian-Alaskan Native American Arts.

Other adult and family programs included a show by Mentalist Preston Heller who astounded the audience. He did this program for donations to the local food pantry! In the fall we had display from UNH about Amy Beach, a NH native and famous composer with a program portraying her and sharing some of her music presented by Marie Harris and Adi Rule. For music we had a concert with West African kora music and a Humanities program entitled “The guitar in Latin America.” For health and wellness there was a series of Mindfulness workshops, and workshops on using essential oils. Stephen Collins, a favorite presenter in New Boston, portrayed the life and times of artist James McNeil Whistler. In addition, we traveled the El Camino trail with Bedford author Christy Day and Humanities presenter Helen Frick shared the story of her relative who had survived one of the worst whaling disasters in history. She told his story in Oil Ice and Bone: Arctic Whaler Nathaniel Ransom.

Summer is always our busiest time at the library with programs and challenges built around a theme used nation-wide. This year it was “Libraries Rock” and that theme lent itself to many different interpretations for programs and events for Adults, Children and Teens.

For one whole week the Conference Room was made into an Escape Room called “King’s Muse” designed by the children’s librarian’s

summer assistant and members of the teen book club. Seventeen teams of families and friends (including the mystery book group!) took the challenge to solve the puzzle and escape. Word has it that the teens have a plan already for next summer! Be sure to watch for it!

The Teens enjoyed weekly events like open mic night, indoor and outdoor games, Midnight Madness and a Murder Mystery night. The Rec Department and the Library sponsored the annual teen field trip to Canobie Lake Park. This year 79 teens participated in the summer reading program and this level of teen participation far exceeds most libraries in the state.

54 adults signed up for their summer program which included a Bingo Challenge, showing of two movie musicals, two craft events and book discussions. 105 participated in the programs. Thanks go to Giorgio's Ristorante & Bar in Milford and Ladybead and Rook in Wilton for their support.

The children's summer program planned by Barbara Ballou is always busy and outstanding. New this year for kids were Maker Mondays and Whimsical Wednesdays with STEM and other activities in addition to the Lego Club and book groups. This year she applied for and received a Kids Books and the Arts grant to help with the cost of bringing the "Magic by George" family program to the gym. The kickoff program was Science tellers and also returning this summer was family favorite Wildlife Encounters. The ice cream party and carnival games ended a successful program that had 285 participants. We couldn't do all this without the help of volunteers and generous business donors to provide prizes.

We also have to say thank you to our Friends of the Library group for supporting the video collection, the museum pass program, the 2nd Friday foreign film programs and for keeping the gardens and landscaping so beautiful.

Our computer system tells us that in 2018 use of our materials saved borrowers \$603,437.99 which is certainly a good return on the investment the town makes in our budget. This amount does not include the money saved by the 229 users who downloaded audio books, e-books and magazines through Overdrive or the savings residents can get by using the library museum pass program.

If you haven't been in lately, or are new to New Boston, we invite you to sign up for our email newsletter (call us at 487-3391 or send us an email at whipplefreelibrary@gmail.com). You can also check out our Facebook page to keep up with the latest news from the library, and we thank the New Boston Beacon for publishing our news and calendar. Hope to see you soon!

Respectfully Submitted,

Sarah Chapman, Library Director

Library Report

For the Year Ending December 31, 2018

LIBRARY TRUSTEES	TERM EXPIRES
Kate Fitzpatrick	2019
Bill Gould	2019
Tom Mohan	2019
Dick Jardine	2020
Deb Jardine	2020
Craig Anderson	2021
Dick Backus	2021

LIBRARY STAFF:

Director: Sarah Chapman
Adult Services Librarian: Rennie Timm
Children's Librarian- Barbara Ballou
Circulation and Interlibrary Loan: Stephen Wicks
Technical Services: Ronna LaPenn
Assistants: Ken Ballou, Linda Consolini, Mary Kennedy

LIBRARY HOURS:

Monday	9:30 a.m.-8:30 p.m.
Tuesday	Closed
Wednesday	9:30-a.m.-8:30 p.m.
Thursday	2:30 p.m.-6:30 p.m.
Friday	9:30 a.m.-5:00 p.m.
Saturday	9:30 a.m.-12:30 p.m.

PERIODICALS

Purchased	63
Gifts	<u>13</u>
Total	76

LIBRARY HOLDINGS ON 1/1/18	31,164
Acquisitions by purchase and gift:	
Children's	724
Adult Fiction	429
Adult Non-Fiction	209
Young Adult	80
Audio Books	24
Videos	98
Withdrawn from Circulation	-1,220
LIBRARY HOLDINGS ON 12/31/18	31,508

INTERLIBRARY LOAN STATISTICS

Items borrowed from other libraries	1,672
Items loaned to other libraries	1,346

CIRCULATION STATISTICS

Children's	17,938
Adult Fiction	7,053
Adult Non-Fiction	3,118
Young Adult	1,630
Periodicals	1,808
Audio Books	1,040
Videos	5,140
Other	145
Interlibrary Loan	1,346
Downloaded Audio/e-books & Nook Periodicals	<u>6,598</u>
	45,816

Sarah Chapman
Library Director

Highway Department Town Report

As 2018 ends and 2019 begins, so do the ongoing challenges. These challenges occur through all seasons of the year. These are most commonly known as doing what is best for the town and its residents, whether it be road, shoulder or ditch work, pipe replacement or sight distance work; all are done looking to the future betterment of New Boston. Not all of it gets done as quickly as we would like and most seems to take even longer than expected. It is my opinion as the Road Agent, that the Highway Department has made a positive difference in the infrastructure of New Boston and it is my plan to continue with that as my primary goal.

Winter is obviously our most challenging season. There is preparing and maintaining roads during snow, rain or ice events as well as clearing up debris on the roads due to heavy snow or wind.

The Highway tasks include not just snow removal and treatment of ice and snow with salt and sand, but routinely we are out repairing damaged mailboxes, talking with homeowners and contractors pushing snow into or across a road (which is not allowed), and dealing with individuals parking on the road during a snow or ice event. All these things take time and effort to deal with.

For some more detailed information on these issues please see the town web page for the ordinances regarding these issues.

In the interest of being responsive to resident's concerns, please know that posting on one of the many community Facebook pages does not get our attention. We don't have the time or inclination to monitor Facebook pages and we do want to know when there are problems on our roads. Please give us a call at (603) 487-2500 X612 and let us know what we can do for you. We're often not in the office, but our on the roads, so leave us a message with your name and phone number so we can follow up with you. I would like to assure you that we don't see these as complaints but as concerns and are open to listening and working to resolve the issues.

In 2018 we spent lot of time working on drainage improvements as well as adding new guardrails. This undertaking will help going forward, making for safer roads and fewer issues with water in the

roadways. We were also spending a lot of time dealing with beaver and the problems they sometimes create for our roads. We are hopeful that our measures will result in fewer beaver – driven flooded roadways.

The crew also did some summer paving projects, including 3 sections on Bedford Road, a mile stretch on Clark Hill Road and another mile stretch on Bunker Hill Road.

The Highway Department lost two full time workers and a hired truck this year. We worked hard to find qualified replacements and feel that our current crew is strong and working well for the town.

In closing I'd like to remind you of the New Hampshire Dept. of Transportation campaign warning the motoring public before and during inclement weather. The catch phrase is: "ICE & SNOW Take It Slow". I sincerely hope this serves as a reminder to all of us during times of inclement weather; especially around plow trucks. Please slow down and pull away from oncoming plows. If you feel you need to pull over and stop, that is the best thing for your safety and the safety of the plow operator.

As always, thank you for your support, and drive safely!

Respectfully Submitted,
Richard Perusse
Road Agent, Town of New Boston



Beaver on the ice

Photo by: Cyndie Wilson

BOARDS & COMMISSIONS REPORTS



Broadwinged Hawk Photo by: Michael Thomas

There are 15 species of birds of prey that may be seen in New Hampshire. Some are present year round and others are seasonal visitors or travelers passing through during spring and fall migrations.

New Boston Conservation Commission

Once again the New Boston Conservation Commission (NBCC), sponsored one boy and one girl to attend Barry Conservation Camp. Operating the camp is the UNH Cooperative Extension 4-H Program in



cooperation with the NH Department of Fish and Game and the camp is located in the White Mountain National Forest at the Berlin Fish Hatchery. In July the two New Boston students were able to experience nature and reunite with the great outdoors. Paddle a canoe,

fillet a fish and cook it over an open fire, sleep under the stars, learn how to observe nature, climb a mountain, swim in a pond, create nature crafts and more. Truly experience the great outdoors!



Photo of 7- member SCA AmeriCorps team, along with their team manager.

From October 2nd - 12th, a crew of seven Student Conservation Association NH AmeriCorps members worked around New Boston to complete the construction of three bridges and resetting two additional bridges.

The NBCC hired the crew as a joint effort with the Forestry Committee to help rebuild a bridge in the Lydia Dodge Town Forest. They team an amazing job and the NBCC is hoping to have them back in 2019!



The NBCC also took on a job to help the Forestry Committee with trail maintenance on the New Boston Trail. We also did the trail map, including marking and extending the New Boston Trail on the Bob Todd Town Forest.

The New Boston Conservation Commission (NBCC), continued to work on the goal of finishing rehab work on the Rail Trail. By mid-December, the ¼ mile of the Rail Trail that runs through Lang State Forest was completed using an access road from Riverdale Rd. which was upgraded to allow materials to be brought onto the Trail. This access road will be used again when the next phase of the rehab project begins.

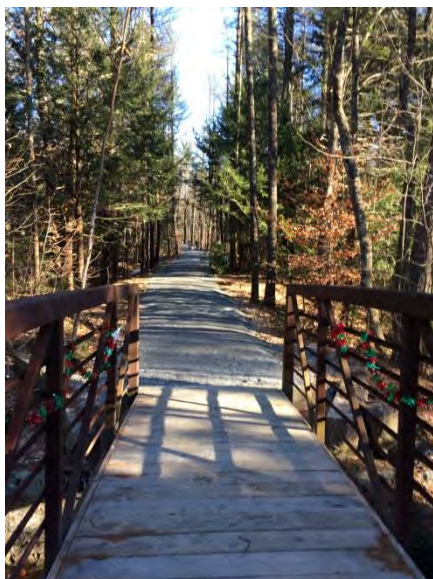


Photo by: Louise Robie

And speaking of the next phase(s), the Conservation Commission applied for a Federal Grant to help complete the project (both Phase II & Phase III), which will get us all the way to Goffstown. The grant was approved and we are now working on fundraising as the \$100,000 grant requires matching funds. Both money and in-kind volunteer hours can be used to cover the match, so if you can't donate cash, please consider donating your time.

If you are interested in supporting our Rail Trail Project, please consider sending a check to: Town of New Boston, PO Box 250, New Boston, NH 03070 with Rail Trail in the memo line.

There were many hours spent by members and volunteers doing the routine work of maintenance on our existing trails, marking and checking boundaries, monitoring and writing reports on properties as required and reworking/creating new trails on existing Conservation properties. Here are some of the highlights from 2018:

Thanks to the following volunteers/members who took chainsaws to downed trees - Marty Kelley, Ken Lombard, Randy Parker, Mark Wilson, Chris Lippencott, Marlene Paulsen, Kim DiPietro and Barbara Thomson. We couldn't keep our trails open without you!

Thanks to Marty Kelley, Ed Boyle and Barbara Thomson for marking boundaries and creating new trails around Bailey Pond.

Laura Bernard worked with a private landowner and New England Forestry Foundation to arrange for a donation of land with frontage along the Piscataquog River.

The NBCC worked with volunteers to add bike-able-footbridges to the Bailey Pond Conservation Area – thanks Tom Rohlfs!

Barbara Thomson updated the boundary and trail marking protocol for the NBCC, so all the properties are consistently marked.

The NBCC paid for professional work at Saunders Pasture to re-establish the pasture to open fields.

Barbara Thomson wielded the NBCC's DR field/brush mower and our weed-wacker to keep trails open and invasives at bay.

Again, thanks to our membership and the many volunteers that make it possible to keep our properties open, safe and available for the public's enjoyment.

We continue to hold our monthly meetings on the first Thursday of each month and the public is always welcome.

Respectfully submitted,

Laura Bernard, Chairman
Louise Robie, Vice Chair
Rebecca Balke, Treasurer
Betsy Whitman, Member

Ed Boyle, Member
Marty Kelly, Member
Barbara Thomson, Alternate
Gerry Cornett, Alternate

New Boston Conservation Commission

2018 Financial Report

Checking Account

Beginning Balance - January 1, 2018	\$329,665.02
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INCOME

Interest	\$5,936.99
10% Land Use Change Tax ¹	\$76,384.00
Rail Trail Fundraisers	<u>\$11,043.69</u>
	\$93,364.68

EXPENDITURES

Conferences/Training	-\$120.00
Dues - NH Assoc.of Conserv. Commissions	-\$683.00
Trail Maintenance Equipment	-\$104.11
Supplies - Paper, Books, Postage	-\$66.48
Trail/Property Improvements & Maintenance	-\$11,403.70
Donations - Barry Conservation Camp	-\$2,040.00
Administrative	-\$539.50
Rail Trail Project	-\$62,436.50
Website/Brochure	-\$500.00
NHDPIP	<u>-\$275,000.00</u>
	-\$352,893.29

Ending Balance - December 31, 2018	\$70,136.41
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Certificate of Deposit

Beginning Balance (transferred from checking)	\$250,149.18
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INCOME

Interest	<u>\$4,109.10</u>
	\$254,258.28

EXPENDITURES	\$0.00
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Ending Balance - December 31, 2018	\$254,258.28
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NH Public Deposit Investment Pool (NHDPIP)

Beginning Balance (transferred from checking)	\$275,000.00
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INCOME	
Earnings	<u>\$1,797.24</u>
	\$276,797.24
EXPENDITURES	\$0.00
Ending Balance - December 31, 2018	\$276,797.24
Total Conservation Commission Balance	\$601,191.93
Amount Dedicated to Land Purchase	\$486,211.17

¹By town vote, the Conservation Commission annually receives a 60% share of the Land Use Change Taxes assessed by the Town on properties that are taken out of the Current Use program.



Turkey in Full Display

Photo by: Joel Stave

Turkeys forage on the ground in flocks, occasionally mounting shrubs and small trees. Acorns, beechnuts, cherries, and ash seeds are primary food sources. Seeds, berries, grasses, sedges and insects are important summer foods. Turkeys eat corn, rye, oats, alfalfa, soybeans, millet, and buckwheat. Grit is important. Adults eat 90% plant matter and 10% insects. Poults eat mainly insects. In winter turkeys visit seeps; they feed on sensitive fern fertile stalks, waste corn, and persistent fruits such as barberry, rose hips, and dried apples.

Adult males gobble to attract females and to repel competing males.

Forestry Committee Report 2019

The Forestry Committee meets at 5:30 the second Monday of every month in the Town Hall. The public is welcome to attend. Much of the Committee's work takes place in the town's forests: inspecting and marking boundary lines, planning thinning and harvesting operations also creating forest management plans.

During 2018, the Committee, through many hours of effort from the Forestry Committee, continued the process started the prior year of transforming the land overseen by the Forestry Committee into properly catalogued and managed Tree Farms. The Forestry



Committee was able to put two Tree Farm signs up this year and will continue on in 2019. The Christmas Tree Farm and elementary educational program was also a success which gets the

New Boston elementary students out of the classroom and into the field planting their own spruce Christmas trees which they will be able to come back after 5 – 6 years and harvest the tree they planted.

On October 2-4, 2018, members of the Student Conservation Association (part of NH AmeriCorps), in partnership with the New Boston Conservation Commission and the Forestry Committee, totally rebuilt the bridge over the brook on the wood road that runs from the yellow gate on Old Coach Road to the Transfer Station. The old hemlock bridge had rotted out and was unsafe. The NBCC funded the labor for the project and the Forestry Committee paid for the marine-quality pressure-treated lumber and hardware. Forestry members Carter Brown, Willard Dodge and Kim DiPietro donated steel I-beam

stringers, equipment and extensive road repair, and project management, respectively. Volunteer Ed DiPietro provided the spec drawings for ordering material and construction of the bridge. The bridge was built to specs that should ensure it will last a long while and be safe for all users in all seasons of the year. The double decking on the bridge can be replaced in the future when needed without having to rebuild the whole structure, thanks to the donated I-beam supports. Many thanks to the young folks at AmeriCorps for their expertise and labor, as well as their good humor throughout the project despite the wet and muddy conditions! At some future date during a planned harvest, the trees surrounding the bridge will be thinned to allow for sunlight into the bridge area.



Respectfully submitted,

Tom Miller, Chairman

Joe Constrance, Scribe

Carter Brown, Treasurer

Kim DiPietro

Graham Pendlebury, Vice-Chairman

Willard Dodge

New Boston Forestry Committee Maintenance Account Treasurer's Report

Beginning Balance as of 01/01/2018 \$ 30,782.93

Deposits:

Revenue (hardwood log sale): \$ 1,365.75

Interest \$ 23.71

Expenditures:

Wood and Hardware for Bridge (\$ 2,096.62)

Christmas Tree Farm Fencing & Hardware (\$ 1,056.79)

Other Expenses (\$ 826.95)

Total Expenditures: (\$ 3,980.36)

Ending Balance as of 12/31/2018 \$ 28,192.03

Respectfully submitted,

M. Carter Brown, Forestry Committee Treasurer



Red Squirrel

Photo by: Joel Stave

New Boston Energy Commission Town Report 2018

Over the last year the New Boston Energy Commission has continued to investigate ways the town can improve energy efficiency and cost expenditures. The focus this year has been on the following projects:

- Continued work with the Whipple Free Library on planning of a solar PV array.
- Started work with the New Boston Community School Board to provide assistance and insight while they plan the upcoming building management system and window upgrade projects.
- Started work with the New Boston Historical Society on producing an energy audit report to outline potential energy savings projects.

The Commission continues to urge the town officials to investigate enacting the recommendations presented in the updated Energy Chapter of the Town Master Plan.

New Boston Energy Commission Mission

- To promote energy conservation, efficiency and renewables to reduce energy consumption, reduce energy costs save money, strengthen the local economy and improve the environment.
- To study, advise and educate the citizens and town officials on policy and actions to reduce environmentally carbon harmful emissions.
- To support, encourage and acknowledge actions that will lead to carbon emission reductions, while protecting the economy and natural resources.

Goals

- To align with the State renewable energy initiative of 25 x 25 (25% renewable energy by 2025)
- To advise and implement actions in accordance with the mission
- To increase community awareness and participation in energy and environmental issues
- To increase renewable energy sources

- To decrease energy expenditures, fossil fuel consumption and associated pollution
- To help New Boston move forward with sustainable practices

Respectfully submitted,
New Boston Energy Commission

Ryan Nealley, PE, CEM, Chair
Roger Dignard, RA, NCARB, Member
Cheryl Christner, Member



Spotted Salamander

Photo by: Amy Unger

There are 12 species of salamanders that can be found in New Hampshire. Some of these species such as the redback salamander are common and widespread across the state, while others like the marbled salamander are very rare and protected under state law.

Zoning Board of Adjustment

The Zoning Board of Adjustment meets on the third Tuesday of the month as needed to accommodate hearing requests by applicants. The current Chairman is David Craig; full members are Gregory Mattison, Doug Martin, Ken Clinton, and Anthony Olivier, along with Michael Dahlberg and Wayne Charest as alternate members.

7/17/18 Application for a **‘SPECIAL EXCEPTION’** to the terms of Article II, Section 204.4, of the New Boston Zoning Ordinance, made by Kristin Morrissey and Cameron Jordan, for the property located on Joe English Road, Tax Map/Lot #14/61, in the Residential-Agricultural “R-A” District, owned by Kristin Morrissey and Cameron Jordan. The applicant is requesting permission to operate a kennel out of an existing barn on the property. **GRANTED**

Application for a **‘VARIANCE’** to the terms of Article II, Section 204.4, of the New Boston Zoning Ordinance, made by Gerald and Sara Latour, for the property located on Mont Vernon Road, Tax Map/Lot #11/27, in the Residential-Agricultural “R-A” District, owned by Gerald and Sara Latour. The applicant is requesting permission to allow construction of a garage within the side yard setback. **DENIED**

8/21/18 Application for a **‘VARIANCE’** to the terms of Article II, Section 204.6, of the New Boston Zoning Ordinance, made by Gerald and Sara Latour, for the property located on Mont Vernon Road, Tax Map/Lot #11/27, in the Residential-Agricultural “R-A” District, owned by Gerald and Sara Latour. The applicant is requesting permission to allow construction of a garage within the wetlands setback. **DENIED**

9/18/18 Application for a **‘SPECIAL EXCEPTION’** to the terms of Article II, Section 204.4, of the New Boston Zoning Ordinance, made by Michael J. Chase Jr., for the property located on Butterfield Mill Road, Tax Map/Lot #10/12, in the Residential-Agricultural “R-A” District, owned by Michael J. Chase Jr. and Shayna L. Chase. The applicant is requesting permission to operate a lodging house out of the main home and an existing barn/guest house on the property. **GRANTED**

Respectfully submitted,
Nadine Scholes, Planning Assistant & Zoning Board Clerk

VITAL STATISTICS



Geese & Goslings

Photo by: Joel Stave

During much of the year geese associate in large flocks. They mate for life with very low “divorce rates,” and pairs remain together throughout the year. During spring, pairs break out from flocks and begin defending territories. Female selects nest site, builds nest, and incubates eggs. She may brood goslings in cold, wet, or windy weather and while they’re sleeping for first week after hatching. Male guards the nest while female incubates. Soon after they hatch, goslings begin pecking at small objects, and spend most of their time sleeping and feeding. Young often remain with their parents for their entire first year, especially in the larger subspecies. As summer wanes birds become more social; they may gather in large numbers at food sources.

MARRIAGES RECORDED IN NEW BOSTON – 2018

<u>DATE</u>	<u>PERSON A'S NAME/RESIDENCE</u>	<u>PERSON B'S NAME/RESIDENCE</u>	<u>PLACE OF MARRIAGE</u>
01/13	AHEARN, DANIELLE K /NEW BOSTON	SARGENT, LEE O / NEW BOSTON	CONCORD
03/03	PARENT, STEPHANIE D/NEW BOSTON	HORRELL, CHRISTOPHER M/HARRELLS NC	MANCHESTER
05/18	SOUICY, MELISSA A/ NEW BOSTON	STRAUSBAUGH, CHARLES M /NEW BOSTON	MANCHESTER
05/20	NOONAN, JACOB H/NEW BOSTON	SIMARD, ABIGAIL M/NEW BOSTON	NEW BOSTON
06/16	SWEEZEY, PATRICK R/NEW BOSTON	NYMAN, BRITTANY R/NEW BOSTON	NEW BOSTON
06/30	COSTA, KELLY E/NEW BOSTON	AFFLECK, MAXWELL L/NEW BOSTON	HENNIKER
07/14	BENNETT, JOSHUA C/NEW BOSTON	PAIMENT, TAYLOR E/WEARE	GOFFSTOWN
08/11	PLANSKY IV, PETER W/NEW BOSTON	BARSS, MEREDITH A/NEW BOSTON	BOSCAWEN
08/18	EATON, JACOB A/NEW BOSTON	GHENT, KENDRA M/ROCHESTER, NH	HAMPTON
08/18	ST JOHN, SHAINA L/NEW BOSTON	ST ONG, ASH M/NEW BOSTON	RYE
08/19	CHIMUNYA, PRIMROSE/MERRIMACK	PLANTIER, DAVID A/NEW BOSTON	MOULTONBOROUGH
08/25	ELLIOTT, KETH R/NEW BOSTON	BOISVERT, JACQUELINE M/NEW BOSTON	WEARE
09/22	ADAMS, BRIAN K/NEW BOSTON	NAUGHTON, NICOLE P/NEW BOSTON	RINDGE
10/06	HAWKES, KATHLEEN J/NEW BOSTON	SOCIA, KELLY M/NEW BOSTON	LACONIA
10/20	BOLDUC JR, MARIO P/NEW BOSTON	BLONDEAU, MACKENZIE F/GOFFSTOWN	GOFFSTOWN
11/18	RIENDEAU, COREY E/NEW BOSTON	DONCASTER, AMANDA L /NEW BOSTON	NEW BOSTON
12/29	RYAN, KEVIN B/NEW BOSTON	GAGNE, CARMELLE M/FRANKLIN	JACKSON

RESIDENT BIRTH REPORT FOR NEW BOSTON – 2018

<u>DATE</u>	<u>CHILD'S NAME</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S NAME</u>	<u>PLACE OF BIRTH</u>
01/03	SHELTON VI, THOMAS EDWARD	SHELTON V, THOMAS	SHELTON, MELISSA	CONCORD
01/08	MACDONALD, RORY ELLA	MACDONALD, CHAD	MACDONALD, SHAUNA	NASHUA
02/05	REDDINGTON, RORY BENJAMIN	REDDINGTON, AUSTIN	NAUGHTON, ERIN	MANCHESTER
02/10	FARIAS, CHARLES BENEDICT	FARIAS, SIMON	FILIAULT, ABBEY	CONCORD
02/14	CANN, ELLIOT WILLIAM	CANN, JONATHAN	MCVEY, AMBER	CONCORD
02/16	BOISOT, JOSEPHINE REY	BOISOT, KYLE	BOISOT, STEPHANIE	MANCHESTER
02/20	MORANO, STELLA CHRISTIANO	CHRISTIANO, SCOT	MORANO, MORGAN	NASHUA
02/22	HELIE, ELLIOTT RYAN	HELIE, RYAN	HELIE, KATHLEEN	MANCHESTER
03/02	BELLEVILLE, KENNEDY BLUE	BELLEVILLE, PETER	BELLEVILLE, KACY	MANCHESTER
03/23	REARDON, DOUGLAS DANIEL	REARDON, JOSHUA	REARDON, JORDAN	MANCHESTER
03/30	ELLIOTT, HARLAN LUCILLE	ELLIOTT, KEITH	BOISVERT, JACQUELINE	MANCHESTER
05/16	FORRENCE, GRAYSON ANTHONY	FORRENCE, JARRID	FORRENCE, HEIDI	MANCHESTER
05/25	EIDINGER, ADALYNN GRACE	EIDINGER, JEFFREY	PERRON, JESSICA	NASHUA
06/11	DEUSE, EMMETT RIEGER	DEUSE, COLIN	DEUSE, ERIN	CONCORD
07/09	LEMAY, ABIGAIL ROSE	LEMAY, MICHAEL	LEMAY, JESSICA	MANCHESTER
07/09	KELLY, AVERY MARIE	KELLY, BRIAN	KELLY, NICOLE	MANCHESTER
07/12	LAGASSE, EVELYN GRACE	LAGASSE, JEREMY	LAGASSE, KARISSA	MANCHESTER
07/24	KNIGHT, JOVIE LUCILLE	KNIGHT, KEITH	KNIGHT, JAMIE	NASHUA
08/29	GOULET, COLTEN JEAN	GOULET, SCOTT	GOULET, KRISTEN	CONCORD
08/31	MCCORMACK-CLARKE, DOROTHYLYN VAEH	MCCORMACK, PHILIP	CLARKE, KAITLYN	MANCHESTER
09/08	CARTER, MAKENNA ROSE	CARTER JR, DAMON	CARTER, RACHAEL	MANCHESTER
09/14	CATSAM, JAYCE THOMAS	CATSAM, DARYN	CATSAM, KATHERINE	MANCHESTER
09/14	TONNE, LOUIS GUSTAV COTRIM	TONNE, JUSTIN	TONNE, RAFAELA	MANCHESTER
09/18	HOUDE, EMILYN MARIE	HOUDE, JIMMY	HOUDE, SHAWNNA	MANCHESTER
10/10	WORMALD, AXEL BRYAN	WORMALD, BRYAN	WORMALD, JESSICA	MANCHESTER
10/20	MARTIN, NATALIE JUNE	MARTIN, DOUGLAS	MARTIN, MELISSA	MANCHESTER
11/27	DAY, HANNA CLAIRE	DAY, CHRISTOPHER	DAY, FAITH	CONCORD
12/18	VANASSE, ALLIE AUSTIN	VANASSE, RYAN	VANASSE, TIFFANY	MANCHESTER

RESIDENT DEATH REPORT FOR NEW BOSTON – 2018

DATE	NAME OF DECEASED	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME
01/11	NOE, BRIGITTE	MANCHESTER	BECHARD, JEAN-MARC	ST HILAIRE, SOLANGE
01/11	GUINNESSO, MARILYN	NEW BOSTON	GILLIAM, JAMES	HOLMES, MURIEL
01/19	KANE, WALTER	MANCHESTER	KANE, WALTER	GRIMLEY, ELEANOR
01/23	APT, LEROY	NEW BOSTON	APT, WALTER	FENDERSON, FRANCES
02/01	RYAN, ELIZABETH	NEW BOSTON	PIEUCH, ALBERT	GRANZ, BLANCHE
03/07	HOOPER, WILLIAM	BEDFORD	HOOPER, WILLIAM	FRENCH, RHODA
03/14	MARCINUK, ADAM	BEDFORD	MARCINUK, ADAM	PAVONE, ROSE
03/20	PAVESI, MICHAEL	NEW BOSTON	PAVESI, RICHARD	RAMPELO, MARY
03/31	WHITTEMORE, CRYSTAL	MANCHESTER	LAMARCHE, ROLAND	MASSEY, ELIZABETH
04/02	HARVESON, LAUREN	NEW BOSTON	HARVESON, LLOYD	HENDRIX, FRANCES
04/16	BAUDREAU, IRENE	MANCHESTER	COTA, ALBERT	UNKNOWN, ANNEMARIE
04/18	MADSEN, RALPH	MANCHESTER	MADSEN, ARTHUR	PETERSON, GRETA
05/08	FORTIER JR, ARTHUR	BEDFORD	FORTIER SR, ARTHUR	BELANGER, ROLANDE
05/10	LAVOIE, DEBORAH	MANCHESTER	GELINAS, EMILE	GRENIER, OLIVE
05/12	HARDMAN, CHERYL	NEW BOSTON	PAYNE, JOSEPH	O'MILEAN, THERESA
05/24	KNUDSEN, JUDITH	CONCORD	KNUDSEN, ERNST	LAING, MARY
06/12	BIRON JR, ROBERT	MANCHESTER	BIRON SR, ROBERT	GOODELL, ELEANOR
07/13	MILLER, WILLIAM	MERRIMACK	MILLER, JOSEPH	PROVENCHER, YVONNE
07/28	CULLINANE, KILLIAN	MANCHESTER	UNKNOWN, UNKNOWN	CULLINANE, MEGAN
07/30	ARMSTEAD, DOROTHY	NEW BOSTON	ADAMS, ROBERT	MACK, IDA
07/30	CHIPMAN, DEA	MANCHESTER	MUSETTI, DANIEL	PAOLUCCI, JOSEPHINE
08/17	ISAACS, HENRY	LEBANON	ISAACS, HARRY	SUTHERLAND, JOAN
10/10	YOUNG, NANCY	NEW BOSTON	VAN TUYL, DONALD	LIBBY, ROSALIE
10/10	MARCINUK, KATHLEEN	NEW BOSTON	MAY, THOMAS	FOLEY, KATHLEEN
11/13	BEVACQUA, KENNETH	NEW BOSTON	BEVACQUA JR, FRANCIS	CANTARA, MARGERY
12/09	ARCHAMBAULT, PAUL	CONCORD	ARCHAMBAULT, ROLAND	BERTANI, CAROLE

New Boston Cemetery Burials 2018

4-27-2018	Buried ashes of Irene Baudreau, Age: 66yrs. Brought by Family.
5-23-2018	Buried body of Susan Smith, Age: 65 yrs. Brought by French & Rising Funeral Home, Goffstown, N.H.
6-13-2018	Buried ashes of George Myron Morris, Age: 83 yrs. Brought by Family.
6-16-2018	Buried ashes of George Allen Kinner, Age: 91 yrs. Brought by Family.
8-19-2018	Buried ashes of Robert E. Colburn, Age: 78 yrs. Brought by Family.
8-19-2018	Buried ashes of Olive Colburn, Age: 92 yrs. Brought by Family.
8-19-2018	Buried ashes of David R. Poole, Age: 66 yrs. Brought by Family.
8-19-2018	Buried ashes of Nonah A. Poole, Age: 76 yrs. Brought by Family.
10-7-2018	Buried ashes of Marjorie Boulter, Age: 95 yrs. Brought by Family.
10-15-2018	Buried ashes of Jean Bemis, Age: 85 yrs. Brought by Family.
10-15-2018	Buried ashes of Glendon Seaver Bemis, Age: 89 yrs. Brought by Family.
10-25-2018	Buried ashes of Daniel M. Stearns Sr., Age: 47 yrs. Brought by Smith & Heald Funeral Home, Milford, N.H.



In Memoriam

Mark D. Luedke, MD

3/17/1955-1/14/2018

Zoey Dubowik

1/26/2018

William G. Hooper

8/11/1936-3/7/2018

Louis Maynard

11/9/1940-8/1/2018

Debra O'Brien

6/30/1949-10/9/2018

MISCELLANEOUS REPORTS



Porcupine

Photo by: Amanda Burris

A large rodent covered with about 30,000 sharp, hollow quills, the porcupine can be a delight to see yet puts any predator at a sincere disadvantage. These herbivores are active all year and feed on a variety of plants including grasses, fruits, and seeds during summer, and woody vegetation during winter, especially hemlock trees. They are mostly nocturnal and live in coniferous, deciduous, or mixed forests where they nimbly climb large mature trees to forage among the sprawling limbs and branches.



Home Healthcare, Hospice & Community Services

Report to the Town of NEW BOSTON 2018 Annual Report

In 2018, Home Healthcare, Hospice and Community Services (HCS) continued to provide home care and community services to the residents of New Boston. The following information represents HCS's activities in New Boston during the past twelve months.

Service Report

Services Offered

Nursing
Physical Therapy
Occupational Therapy
Medical Social Work
Home Health Aide
Health Promotion Clinics
Foot Care Visits

Services Provided

30 Visits
53 Visits
17 Visits
1 Visits
53 Visits
11 Clinics
203 Visits

Hospice care, Healthy Starts prenatal and well child services, and foot care clinics are also available to residents. Town funding partially supports these services.

Financial Report

The actual cost of all services provided in 2018 with all funding sources is \$32,370.00. These services have been supported to the greatest extent possible by Medicare, Medicaid, other insurances, grants and patient fees. Services that were not covered by other funding have been supported by your town.

For 2019, we request an appropriation of \$3,000.00 to continue to be available for home care services in New Boston. For information about services, residents may call (603) 532-8353 or 1-800-541-4145, or visit www.HCSservices.org.

Thank you for your support of home care services.

Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers' fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

In 2019, we will be recognizing Smokey Bear's 75th birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility – remember his ABC's: Always **Be** Careful with fire. If you start a fire, put it out when you are done. **“Remember, Only You Can Prevent Wildfires!”**

As we prepare for the 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless

the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.



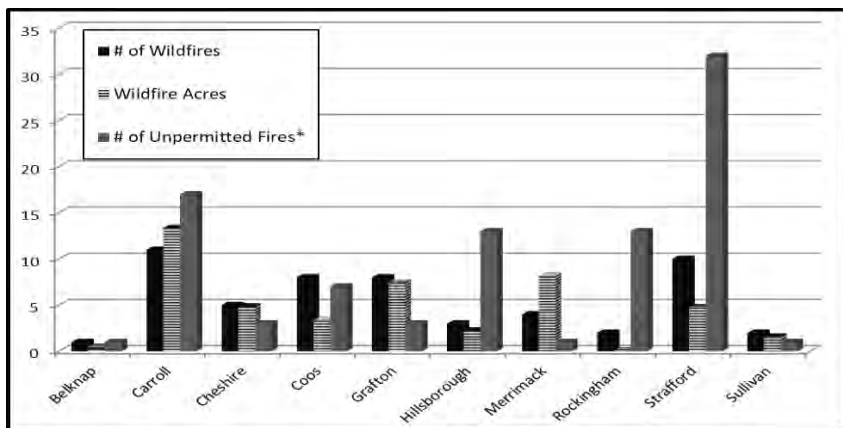
Pileated Woodpecker

Photo by: Joel Stave

The Pileated Woodpecker digs characteristically rectangular holes in trees to find ants. The term "pileated" refers to the bird's prominent red crest, with the term from the Latin *pileatus* meaning "capped."

2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



* Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24

2018 Town of New Boston Report

By Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) has a wide range of services and resources available to help member communities deal with a variety of municipal issues. Technical assistance is provided by a professional staff whose expertise is, when necessary, supplemented by consultants selected for their specialized skills or services. Each year, with the approval of appointed representatives, the Commission's staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations, as well as local projects which pertain more exclusively to a specific community.



Technical assistance is provided in a professional and timely manner by staff at the request of the Town Administrator, Town Departments, Land Use Boards, and or/Board of Selectmen. The Commission conducts planning studies and

carries out projects of common interest and benefit to all member communities; keeps officials apprised of changes in planning and land use regulation; and in conjunction with the New Hampshire Municipal Association, offers annual training workshops for Planning Board and Zoning Board members.

In the past year, it has been the Commission's pleasure to assist the town of New Boston with conducting traffic counts, identifying fatal and incapacitating crash locations, updating the regional Comprehensive Economic Development Strategy (CEDS), providing technical assistance in the review of a development of regional impact, and updating land use and zoning maps for a master plan update.

The following table details services performed for the Town of New Boston during the past year, and includes both hours worked specifically for the Town and for projects involving multiple municipalities. In the latter case, the total hours spent by SNHPC staff are divided equally by the number of communities, resulting in time allotment attributed to each of the communities. Examples of a regional project are the development of the New Hampshire Department of Transportation (NHDOT) Ten-Year Transportation Improvement Plan and the organization of a legislative event for NH Legislators and local officials in the SNHPC region.

No.	Hours	Project Description
1	65.74	Performed traffic counts at 20 sites in town;
2	32	Continued updates to CEDS (Comprehensive Economic Development Strategy) - a regional strategy which reflects local economic development needs and priorities and recommends a regional approach to achieving sustainable economic development;
3	27.4	Conducted research and attended meetings on up-and-coming transportation technology, such as Electric Vehicle charging stations and autonomous vehicles. Conducted public outreach in the region, especially regarding transit availability and the need for coordinating trail systems;
4	23.3	Began updating the SNHPC Long Range Transportation Plan;
5	23	Becoming Age Friendly Pilot Program Phase II: SNHPC invited communities and businesses to create pilot programs in which the Commission worked with the Pilot Community/Business to could tackle various community identified issues related to the one of the elements within the Age-Friendly assessment (transportation, housing, recreation, or economic development).

		Vulnerability Assessment Program: As part of SNHPC's work program, staff is providing assistance to municipalities through documentation of transportation network vulnerability. This work identifies climate related risk to culverts and small bridges. In 2018 staff engaged local Road Agents and Engineering Departments to identify the risk factors. Data from SNHPC meetings with local managers was catalogued based on potential future actions and past incidents to be utilized for prioritizing risk among all documented assets. A vulnerability assessment will be provided to each municipality in the SNHPC region in 2019.
6	22.7	
7	22	Provided mapping assistance; updated existing zoning, land use and community facilities maps for master plan update;
8	21.6	Continued updating the regional travel demand model, which is used to forecast traffic volumes on roads in throughout the region;
9	17	Identified and mapped fatal and incapacitating crash locations in New Boston to support the development of Road Safety Audit (RSA) and Highway Safety Improvement Program (HSIP) funding applications to the NHDOT;
10	16.4	Represented the interests of the Town on the Region 8 Regional Coordinating Council for the Statewide Coordination of Community Transportation Services Project;
11	14.1	Statewide Assistance – Initiated and managed a Statewide Scenic Byway Marketing committee and its efforts to plan a statewide forum;
12	13.7	Continued work with the Environmental Protection Agency (EPA) Brownfields Region-wide Assessment Grant for environmental studies and investigations to help move contaminated sites to clean up, redevelopment and reuse;
13	12.6	Coordinated the establishment of regional transportation performance measures through

Partnering for Performance NH (PFPNH) workgroup;		
14	12.5	Continued to update the 2012 Regional Trails (RT) Plan, including collaboration with Central New Hampshire Planning Commission (CNHRPC) staff and outreach to local trail groups. Planned and staffed RTCC meetings in March, June, and November.
15	10.5	Participated in NH Complete Streets Conference Subcommittee, organizing and carrying out a statewide conference attended by 150 individuals on October 19, 2018;
16	7.5	Coordinated with regional municipalities and the NHDOT to develop the 2019-2028 Ten-Year Transportation Improvement Plan;
17	7	Bicycle/pedestrian counting program; completed ten counts in seven communities, analyzing and sharing data with interested stakeholders. Planned 2019 counting season, which included researching and purchasing a second infrared counter for additional capability and responsiveness;
18	5.9	The FY 2017-2020 Transportation Improvement Program was developed and approved updated;
19	5.6	Coordinated with regional partners and the NHDOT on NH Rail Transit Authority Advisory and Governance Boards projects;
20	5.2	Provided monthly information to the Planning Board regarding upcoming meetings, project and grant updates, webinars and other training opportunities through the planning commission's quarterly Newsletters, monthly Media Blasts and periodic E-Bulletins;
21	3.8	Provided staff assistance to Statewide Coordinating Council for Community Transportation (SCC);
22	2.5	Conducted research and attended meetings on bicycle/pedestrian events and technology, worked with Bike Manchester in coordinating children's bicycling events, conducted bike/ped outreach throughout the region and stayed up to date on

		bike/ped initiatives taking place in New Hampshire and New England;
23	2	Identified possible signal warrant study locations in New Boston;
24	1.2	Participated in discussions with the Nashua MPO to cooperatively develop and adjust Transportation Management Area (TMA)-related plans, programs, and schedules to ensure consistency;
25	1	Organized and facilitated the 2018 Legislative Event “Creating a Healthy Response to NH’s Substance Abuse Crisis” for NH Legislators and local officials in the SNHPC region.

Town of New Boston Representatives to the Commission

Joseph Constance
Mark Suennen

Executive Committee Member: Mark Suennen



Minutes of the 2018 New Boston Deliberative Session February 5, 2018

Moderator Lee Nyquist called the meeting to order at 7:00 p.m. Moderator Nyquist recognized Rev. Woody Woodland to give the invocation. Moderator Nyquist recognized Cathy Strausbaugh, Deputy Clerk, Peter Flynn, Town Administrator, Christine Quirk, Selectperson, Joseph Constance, Selectperson and Rodney Towne, Selectperson. He also recognized the Supervisors of the Checklist, Sarah Chapman, Dorothy Marden and David Mudrick.

Moderator Nyquist explained that he would read each article word for word. He would accept a motion from a selectman and a second and would ask the selectman to explain the article. He would then ask for any discussion. Anyone wishing to discuss the article would need to approach the microphone and state their name and address. They could then discuss the article or they could amend it. An amendment needs to be in writing. The moderator would then ask for discussion and a vote on the amendment. If the amendment fails then the voters would go back to the main article for a vote. Moderator Nyquist explained that he would ask that everyone voting in favor of the article to signify by saying Aye. All those opposed would signify by saying Nay. If the Ayes have it he would announce it three times and there being nothing to the contrary the vote would hold and the article would be placed on the official ballot. Moderator Nyquist noted that any article could be amended. We can fully discuss the warrant articles to be fair and neutral and all opinions can be expressed. If a vote occurs that is close he would ask for a division vote and voters would hold up their "V" cards to be counted by the supervisors. The voters may ask for a secret ballot in writing with the signatures of 7 voters. When we have discussion and debate please raise your hand and be recognized by the moderator. All remarks are directed to the moderator. Please keep it to the point. After each article any voter may restrict reconsideration of any article. We will be using Roberts Rules of Order as we always have.

Moderator Nyquist recognized Selectperson Towne to give an overview of the budget. Mr. Towne thanked everyone for attending. He thanked the department heads, the finance committee and the CIP

committee for all of their hard work and many hours in preparing the budget for the town.

Mr. Towne: The budget is a 3 step process. Departments present their budgets to the Finance Committee, there are budget hearings, and there is a Finance Committee hearing, and then it is moved to a deliberative session. There are 4 components to the budget: The operating Budget, the Capital Reserve Fund, other warrant articles, to raise or expend funds and petitioned articles which are proposed by the taxpayer to be placed on the ballot. The 2018 budget is \$4,988,259 which is up about \$223,701 from last year. This is a \$34.6 cents per thousand on the tax rate. We do not have control over the federal, state mandates, welfare or the audit system. The two largest budgets of the town are the police and highway departments. Another component of the budget is the Capital Improvement Program. The committee looks at items that will cost \$20,000 or more and if approved are placed on a 6 year program. Once they are approved they are placed in a Capital Reserve Fund which saves money for future projects. New Boston has no bonds or loans. The Capital Reserve Fund allows us to stabilize the tax rate. There are 5 capital reserve funds represented on the ballot.

Moderator Nyquist recognized Keith Ammon, State Representative, Wendy Lambert, School Board Chair, Keith Diaz, School District Moderator, Kim Colbert, Deputy Town Clerk, James Brace, Chief of Police, Dan MacDonald, Fire Chief, Mike Sindoni, Recreation Director, Gerry Cornett, Director of the Transfer Station, Brandy and Jack Mitroff, long time publisher of the New Boston Bulletin, and a very special person, Mary Bunting, wife of John Bunting, a longtime fire fighter.

Article 11: To see if the Town will vote to raise and appropriate the sum of two million five hundred ten thousand dollars (\$2,510,000) for the purpose of design and construction of a new Fire and EMS Facility in the Town of New Boston and to include funds for the re-purposing/demolition of the present Fire Station. Said sum to be raised by the issuance of serial bond(s) or notes not to exceed two million five hundred ten thousand dollars (\$2,510,000) under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33:1 e seg., as amended) and, to authorize the Board of Selectmen to issue and negotiate such bonds or notes, to determine the rate(s) of interest thereon and to take such other actions as may be necessary to effect the issuance , negotiation, sale and delivery of such bonds or notes as shall

be in the best interest of the Town of New Boston. On March 13, 2018 it will require a 3/5 vote.

Moderator Nyquist recognized Joe Constance to move the article. Christine Quirk seconded the motion. Moderator Nyquist recognized Dan MacDonald and Wayne Blassberg, Fire Wards to speak to the article. Dan MacDonald, 101 Tucker Mill Road, indicated that the new fire station would create a safe environment for the firemen. This would be a 40 – 50 year solution for New Boston. It would allow us to have standard equipment. He indicated that the process for this proposal began in 2007. In 2015 the Town purchased land for the new building. The design was updated in 2017. Grants of up to \$100,000 have been identified however the money must be raised and appropriated to be eligible for the grants. In 2015 New Boston Fire and Rescue had 452 calls and in 2017 there were 588 calls. We have done comparisons with other similar size towns. In January 2018 we are at 51 calls. Calls and service are increasing. The Chief showed a layout of the proposed new fire station and explained how each area of the new building would be an improvement over what now exists. This building will add a much larger training room, office space, restrooms, a shower, a cold zone, a gear room and a decontamination area for firemen returning from a fire. There is also an EMS supply room which will keep supplies for the Rescue vehicle sterile. There is no other space for additional vehicles.

Wayne Blassberg, 346 Clark Hill Road, showed what the bond interest rate and tax calculation based off of the number of the dollar value of the bond. It is a 20 year bond, 2019 being the first year. It will be \$.33 cents of assessed valuation of your property. The second year it will \$.31 cents at the end of the bond it will be \$.20. It comes out to about \$.32 cents per day over the 20 years.

Kaleb Jacob, 22 Fraser Drive, How much interest would we pay for the bond?

Wayne Blassberg, 346 Clark Hill Road, \$105,000

William A. Schmidt, 243 Bedford Road, I have an inquiry question. This article says it is a 3/5 vote required. I looked at RSA 33:8 it talks about a 2/3 vote required. It does make an exception for a town charter RSA 490:3

Rodney Towne, Years ago it was a 2/3 vote but a few years ago it was the legislature who voted to change it to a 3/5.

Peter Flynn, Town Administrator, Each of these warrant articles have been submitted to the DRA. We have not been corrected on the 3/5

Steve Sears, 19 Carriage Road, Last year Rodney Towne made a statement to the grange indicting that there was a need for more fire protection in the eastern part of town. If we did not provide better protection then peoples' insurance rates would increase.

Rodney Towne, Yes that is correct and we did beef up that protection with a new fire truck.

Steve Sears, 19 Carriage Road, My interest is in good fire protection. I am not against good fire protection and equipment. I hope that we can dot all of the I's and cross all the t's regarding financing. An article in the Union Leader spoke about the town of Bow and how they were going to assess new impact fees for new construction. The amount that they came up with for a single family home was a one-time impact fee that the building contractor would pass onto the future owner. Now that does not sound like a lot of money to generate if it was for a particular use. Bow started the process in 2001 where they actually used it for the construction of a new high school and new roads. Town of Bedford has an impact fee also. It is \$8,300 for new housing. We are building homes year round in New Boston. Sometimes footings have not even been poured and the home is sold. We are growing very rapidly and I understand we need greater fire protection. I also think we could go about it in different ways rather than financing. Passing on directly to existing voters but to pass it onto the future residents of this town. It may help slow down the development if that were the case. Getting back to eastern New Boston and keeping fire protection. The hilltop is owned by the USAF, we are tenants and we could be asked to move. If we are asked to relocate would we need to build another fire Station? Where would we put another fire station and would how we finance it?

Rodney Towne, Impact fees are one of the restrictions that cannot be imposed upon planned construction. We cannot impose a fee upon any currently approved development. There are no large developments that have been brought forward to us.

Patrick Burke, 8 Cedar Drive, These are not true figures. Land purchased in 2015 for \$200,000 the taxpayers must make up that \$200,000 . So now we must pay \$400,000.

Rodney Towne, Your ability to compound the cost is incorrect.

Janet Chamberlain, 77 Beard Road, I am going to answer the 2/3 and 3/5 question. This is from RSA 33: 8 where it says the issue of notes and bonds by a school district or a municipality, RSA 40: 13 shall be authorized by a vote of 3/5.

Victor Parrish, 21 Hopkins Road, The process seems to boil down to spending money or not. When it does not make sense to spend money we must come to a decision to move on. The old station has served us well. The Finance Committee recommended 7-1. We need faith that we must trust the people we hired or elected. Would we not be spending more later if we decided not to do this now?

Kathy Morrissey, 22 Mill Street, 2.5 million there are funds for repurposing/demolition. There is a big difference in repurposing and demolition. How much is set aside and is there a plan?

Dan MacDonald, 101 Tucker Mill Road, Last year we put in 100,000 for that purpose. The engineers' asked that we will probably use about \$50,000 that we will pay. The town will decide what to do with the old station. It will be led by the selectmen or by a committee they propose if they decide to do nothing that money is still there. It is not up to the Fire Wards.

Robert Evans, 122 Beard Road, of the \$2.5 million how much is used for repurposing?

Rodney Towne. There is 45,000 set aside for the repurposing of that building. It is up to the town to decide.

Glen Dickey, 54 McCurdy Road, Vice Chair of the School Board, State Representative and Finance Committee member. The real cost here is the danger of having to recruit for our town and the cancer rates involved to clean equipment. The cancer rates are high for Firemen. The new station will be able to decontaminate the equipment help rid of the cancer causing risks. Hopefully a grant will do that. If the recruit program dies you will pay this amount and more each year for a full

time department. The real cost is in the operation not the building. Taxes are high now but if the recruit program falls apart the cost will be this amount or higher for full time firefighters and rescue. This is something that is good for the town and we need to keep our recruit program as long as possible.

William Schmidt, 243 Bedford Road, I do not like to spend money. I have an amendment I would like to propose. I would like to add a sentence at the end of this article that simply says **“The issuance of bonds or notes with prepayment penalties shall be prohibited”** also being on the school board I noticed that a lot of Goffstown bonds had prepayment penalties. And they were not able to do anything about that debt. Twenty years is too long to drag this out.

Scott Hunter, 116 Riverdale Road, Does the NH Mutual Bond Bank even write such notes?

Peter Flynn, Town Administrator, The town can borrow the money from anyone. We use this as an example. The Selectmen would ask us to shop around. Some towns go directly to banks. As far as getting out of the prepaid cost my feeling is that they would not allow that. We would put in our bid specification to see if a bank or lending agency or even the Municipal Bond Bank would loan us the money with that condition.

Donna Sidel, 225 Joe English Road, We do not know how this will affect interest rates. It sounds good but we don't know.

Moderator Nyquist asked how the selectmen would see this as a limitation to the bond.

Rodney Towne, This warrant article would predict how we would negotiate. If it means we pay a high rate for instance, if it requires a 5% rather than a 3%, we would prefer to look at that when we go out for a bond. If it would require the taxpayer to pay a higher rate I would question if that was the correct way to go. We would always look at the issue when we go out for a bond.

Victor Parrish, 21 Hopkins Road, I would ask if the person who submitted the amendment would consider putting that decision in the hands of the Selectmen and the town administrator to make that

decision at the time with the emphasis on the issue of prepayment penalties.

William Schmidt, 243 Bedford Road, I did bring this up at the Bond Hearing and wonder if anyone looked into it. It would be good to have that information.

Moderator Nyquist indicated that we would vote on the amendment. Kary Jencks seconded the motion. Moderator Nyquist asked if there was any further discussion. Seeing none he indicated that we are now on the motion to amend and not the article.

Richard Moody, 19 Baker Lane, I would like to move the question. Moderator Nyquist asked for a second. Keith Ammon seconded the motion.

Moderator Nyquist noted that we are now voting on the amendment to Article 11. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Nays have it and the motion to amend is defeated and we return to the original motion.

Patrick Burke, 8 Cedar Drive, Just a parliamentary inquiry. At what point can we restrict reconsideration.

Moderator Nyquist answered that you have to wait until the warrant article has been adopted.

Fred Hayes, 519 Bedford Road, I would like to call the question. Brandy Mitroff seconded the motion.

Moderator Nyquist asked that those in favor of limiting debate signify by saying Aye, those opposed Nay. The Ayes have it and we are now back to voting on the original Article 11 as presented before you. The motion was moved by Joseph Constance and Seconded by Christine Quirk. Those in favor signify by saying Aye and those opposed by saying Nay. The Ayes have it and Article 11 will be moved to the Official Ballot as written.

Glen Dicky, 54 McCurdy Road, I move to restrict reconsideration of Article 11.

Ken Lombard, 11 Pine Echo Drive, Seconded the motion. All those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Article 11 is restricted for reconsideration.

Article 12: To see if the Town will vote to raise and appropriate as an operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling four million, nine hundred eighty eight thousand, two hundred fifty nine dollars (\$4,988,259). Should this article be defeated, the default budget shall be four million, eight hundred sixty six thousand, and ninety eight dollars (\$4,866,098) which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This operating budget article does not contain appropriations contained in any other articles. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Rodney Towne moved to accept the article as written. Christine Quirk seconded the motion.

Rodney Towne explained that this article is for the day to day operation of all departments. This includes salaries, benefits, supplies vehicle maintenance all of those things that keep us running day to day.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote on Article 12. All those in favor signify by saying Aye all those opposed say Nay. The Ayes have it and Article 12 is moved to the official ballot as written.

Moderator Nyquist recognized Glen Dickey who moved to restrict reconsideration of Article 12. William Gould seconded the motion. All those in favor signify by saying Aye, all those opposed by saying Nay, The Ayes have it and Article 12 is restricted for reconsideration.

Article 13: To see if the Town will vote to raise and appropriate the sum of one hundred thirty thousand dollars (\$130,000), to be placed in the existing Fire Department Vehicle and Equipment Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Moderator Nyquist recognized Christine Quirk who moved the article. Joseph Constance seconded the motion. Christine Quirk spoke to the motion.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. Those in favor of Article 13 signify by saying Aye, those opposed by saying Nay. The Ayes have it and Article 13 is moved to the official Ballot as written.

Article 14: To see if the Town will vote to raise and appropriate the sum of four hundred twenty five thousand dollars (\$425,000) for a new tanker truck, and furthermore to authorize the withdrawal of four hundred twenty five thousand dollars (\$425,000) from the Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Rodney Towne moved to accept the article as written. Christine Quirk seconded the motion.

Discussion:

Bob Evans, 122 Beard Road, Where will the new tanker truck be stored?

Scott Hunter, 116 Riverdale Road, It depends on the size of the tanker truck and the ability of the size of the apparatus that we have today and what we need to maintain to keep going forward. The fire wards voted to put this on the ballot. The current vehicle needs to be replaced. It is 30 years old. It is not cost effective.

Moderator Nyquist wanted to be clear about where the new tanker would be housed. The purchase will not occur until the location is determined.

Scott Hunter, 116 Riverdale Road, Currently there are two choices. Current fire station and the hilltop. The Committee will decide whether or not it will fit in the downtown fire station. It will fit in the hilltop fire station. The design of the apparatus is still unknown. Currently there are two choices the current station and the hilltop station. We have a committee that is designing the tanker. It will fit in the hilltop and it will fit in the new station. The final design is unknown.

Bob Evans Does the design then need to meet the code or the size of the fire station?

Dan MacDonald – This problem goes back to 1981 we had to replaced a pumper. It would not fit and we had to rearrange our equipment. In 2005 we spent \$8000 to redo the doors on the fire station for the ambulance. In 1988 for non-fire apparatus like a Tacoma, the code was 174 inches and in 2018 the code is 212 inches. When we look at the life cycle we extend it to 25-30 years. There are standards that we must meet. This truck is growing in length. We need to find a design that will meet the standards and be as cost effective as possible. It will not affect our performance. We could get a tanker that is 2000 gallons, but that is a bad investment. We live in a dry town and the amount of water we get to a fire is crucial. If we fail to meet those requirements then that affects people's insurance rates. We need to meet the fire requirements that are set. This new truck will fit into either station we can just move equipment. We are looking for something that is 3000 gallons.

Kaleb Jacob, 22 Fraser Drive, The issue of a 3000 gallon tanker. We do not have a lot of qualified drivers and this may be a truck we cannot get into all areas because of weight. Is this a pumper and a tanker?

Richard Moody, 19 Baker Lane, I would like to move the question. Seconded by Fred Hayes. Moderator Nyquist asked for a vote. All those in favor of moving the question signify by saying Aye, all those opposed Nay. The Ayes have it.

We will now move to vote on Article 14. All those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Article 14 will appear on the official ballot as written.

Article 15: To see if the Town will vote to raise and appropriate the sum of ninety thousand dollars (\$90,000) to be placed in the existing Highway Truck Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Christine Quirk moved to accept the article as written. Joe Constance seconded.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. All those in favor signify by saying Aye all those

opposed Nay. The Ayes have it and Article 15 will appear on the official ballot as written.

Article 16: To see if the Town will vote to raise and appropriate the sum of eighty five thousand dollars (\$85,000) for the purchase of a pre-owned dump truck for the New Boston Highway Department, and furthermore to authorize the withdrawal of eighty five thousand dollars (\$85,000) from the Highway Truck Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Rodney Towne moved to accept the article as written. Joe Constance seconded the motion.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. All those in favor of the article signify by saying Aye all those opposed Nay. The Ayes have it and Article 16 will appear on the official ballot as written.

Article 17: To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be placed in the existing Highway Department Heavy Equipment Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Christine Quirk moved to accept the article as written. Joe Constance seconded.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. Those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Article 17 will appear on the official ballot as written.

Moderator Nyquist recognized Fred Hayes who moved to restrict reconsideration for Articles 13-17. Ben St. Amand, 463 Weare Road, seconded. Moderator Nyquist asked all those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Articles 13-17 are restricted for reconsideration.

Article 18: To see if the Town will vote to raise and appropriate the sum of two hundred ten thousand dollars (\$210,000) for the purpose of purchasing a new 3.5-yard front end loader for the New Boston Highway Department, and furthermore to authorize the withdrawal of

two hundred ten thousand dollars (\$210,000) from the Heavy Equipment Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Joe Constance moved the article as written. Rodney Towne seconded the article.

Moderator Nyquist asked if there was any discussion:

Bob Evans, 122 Beard Road, Why are we looking into a new loader? Why are we not buying a used one?

Rodney Towne, This is a single unit and not part of the fleet. We have been successful in buying used trucks because they are a part of a fleet. This is a single unit and we cannot allow any down time as we need to repair bridges and roads. It would be difficult to live without one for any length of time. It would also come a warranty.

Mark Suennen, 325 Twin Bridge Road, What becomes of the present loader? Is there any salvage value?

Rodney Towne, It will be traded in. We will not have it anymore. The money will go to the new loader.

Bob Evans, 122 Beard Road, when we go to trade it in say 10,000 will the article change?

Rodney Towne, The article is written around the trade in value.

Colin Daniels, Clark Hill Road, There are other options to explore re: trade in value, like government auctions.

Rodney, No we did not go there.

Moderator Nyquist asked if there was further discussion. Seeing none he called for a vote. All those in favor signify by saying Aye, all those opposed Nay. The Ayes have it and Article 18 moves to the official ballot as written.

Article 19: To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to be added to the existing

Town Bridge Repair/Replacement Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Joe Constance moved to accept the article as written. Christine Quirk seconded it.

Moderator Nyquist asked if there was any further discussion. Seeing none he called for a vote. All those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Article 19 will move to the official ballot as written.

Article 20: To see if the Town will vote to raise and appropriate the sum of sixty seven thousand dollars (\$67,000) for the reconstruction of the Lyndeborough Road Culvert, and furthermore to authorize the withdrawal of sixty seven thousand dollars (\$67,000) from the Bridge Repair/Replacement Capital Reserve Fund for this project. (Majority Vote Required)
(Selectmen and Finance Committee recommend 7-0)

Rodney Towne moved to accept the article as written. Christine Quirk seconded the motion.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. All those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Article 20 is moved to the official ballot as written.

Article 21: To see if the Town will vote to raise and appropriate the sum of forty-six thousand dollars (\$46,000), the first of a two year appropriation request for the purpose of constructing a Salt Shed for use at the New Boston Highway Department. Said building to be located at the Highway Department facility on Old Coach Road. This is a non-lapsing appropriation and will not lapse until the project is complete or until December 31, 2022, whichever comes first. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Joe Constance moved to accept Article 21 as written. Christine Quirk seconded the motion.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. All those in favor signify by saying Aye, all those

opposed Nay. The Ayes have it and Article 21 is moved to the official ballot as written.

Patrick Burke, 8 Cedar Drive, I would like to restrict reconsideration for Articles 18 - 21. Seconded by Fred Hayes. Moderator Nyquist asked for a vote. All those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Articles 18- 21 is restricted for reconsideration.

Article 22: To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) to be added to the existing Revaluation Capital Reserve Fund to be used to complete the 2021 town wide revaluation as required by law. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Christine Quirk moved to accept Article 22 as written. Joe Constance seconded the motion.

Moderator Nyquist asked if there was any discussion. Seeing none he called for a vote. All those in favor signify by saying Aye, all those opposed Nay. The Ayes have it and Article 22 will be moved to the official ballot as written.

Article 23: To see if the Town will vote to raise and appropriate the sum of fifty six thousand five hundred dollars (\$56,500) for the purpose of purchasing a new 'mini-bus' type vehicle with a capacity of fifteen passengers (15) to be used primarily for the seniors program provided by the New Boston Recreation Department, but also other departments, like the Fire Department, school and youth programs, and , furthermore to withdraw the sum of forty thousand dollars (\$40,000) from the Recreation Revolving Account and, to authorize the withdrawal of sixteen thousand five hundred dollars (\$16,500) from fund balance. (Not to be raised by taxation) (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Christine Quirk moved to accept Article 23 as written. Rodney Towne seconded the motion.

Frederick Hayes, 519 Bedford Road. Does this require a CDL license?

Rodney Towne, It does not require a CDL license.

Moderator Nyquist asked if there was any further discussion. Seeing none he called for a vote. All those in favor of Article 23 signify by saying Aye all those Nay. The Ayes have it and Article 23 is moved to the official ballot as written.

Article 24: To see if the Town will vote to authorize the Trustees of the Whipple Free Library to enter into a 20-year Solar Power Purchase Agreement with an easement of 0.17 acres of town land (behind the library shed), with an option to purchase after year 6 with funds from the Library Foundation or private sources, for the purpose of locating solar energy facilities, and for the Whipple Free Library to purchase all of the needed electrical energy produced by this facility at a rate estimated to be \$0.1490/kwh over the term of the agreement. This has no effect on the tax rate. (Majority Vote Required) (Selectmen and Finance Committee recommend 6-1)

Joe Constance moved to accept Article 24 as written. Christine Quirk seconded the motion.

Moderator Nyquist asked if there was any discussion.

Jack Mitroff, 74 Thornton Road, If we are going to build a new fire station can this solar energy be expanded to cover the fire station? We may want to place the in a location that would maybe power the new fire station. What companies did you look at?

William Gould, 35 Town Farm Road, We could run a cable from the library to the fire station or could add panels if necessary. We looked at Revision Energy, Solar NH and there were others and this company presented the best options and we spoke with other towns where they have already been installed. The panels are modular enough so that they can be positioned to do the fire station

Karen Scott, 110 Dane Road, What is the life expectancy? And who is going to pay the maintenance after?

William Gould, It has a 40 year life expectancy. Unless we buy the panels after 6 years the company installs and maintains. In the future 2025, we could decide to purchase them. At that time we would have to decide what the maintenance and insurance would be. The purchase is 7 years out and it would be discussed then. It is all private and the taxpayers will not be responsible.

Susan Hansen, 30 Hutchinson Road, What happens after the option of purchase comes into play in 20 years.

Gould, There will be a discussion and a decision. Still there will be no cost to the taxpayer. The town will no longer have to pay for the energy to the library.

Susan Hansen, 30 Hutchinson Road, Is this a lease?

William Gould, The company owns and maintains the panels. We are just asking for an easement to put the panels on town land.

Patrick Burke, 8 Cedar Drive. Will that prohibit parking in the parking lot?

William Gould, No

David Ely, 243 Clark Hill Road. They do not need to be at the library they can be anywhere. We are just feeding power back into the grid. We could use that power for the town hall or any building. Is there a fixed price for the panels?

William Gould, We proposed this last fall, the reason we put this on the warrant was so the town will vote on the easement. We will get a new purchase agreement if the town votes to put the panels on the land.

Moderator Nyquist asked if there was any further discussion. Seeing none he called for a vote. All those in favor signify by saying Aye all those opposed Nay. The Ayes have it and Article 24 is moved to the official ballot.

Article 25: To see if the town will vote to adopt the provisions of RSA 72:80-83, by providing a property tax exemption equal to fifty percent (50%) of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, of commercial and industrial uses for a period of five (5) years from the date of construction. (Majority Vote Required)

Rodney Towne moved to accept Article 25 as written. Christine Quirk seconded the motion.

Ellen Kambol, 243 Clark Hill, Are there any businesses that have expressed an interest in coming here?

Rodney Towne, There has been a business who wishes to expand their business.

This is mainly for businesses that are already here to be able to expand. We do not have public water or sewer that would enable new business to come to town. New Boston has certain limitations for expansion. We are looking to businesses that are already here to improve and expand.

Kate Morrissey, 22 Mill Street, This is an odd warrant article. I get the intent of the tax base and it seems that the odds of attracting any new business is zero. This looks like a give-away. I am wondering if there has there been additional research that will attract business.

Rodney Towne, We are hopeful that it will attract some business. It is not a give-away. You cannot give away something you do not have. We are hoping that it will add to the tax base without having an impact and to relieve the tax rate to the homeowner.

Steve Sears, 19 Carriage Road, In 1960 New Boston had a pharmacy and two gas stations. We have none of those now. Would Daniel's be able to qualify if he would upgrade his tanks?

Rodney Towne, He would need to increase the value of the property. Daniels would need to renovate and upgrade and increase his assessment. He would save 50% of the assessment for five years.

Kaleb Jacob, 22 Fraser Road, 50% of a difference of extra taxation. I think it would be a great idea.

Clay Hawkins, How do you define commercial? Are people working out of their homes considered commercial? What would prevent people working out of their homes to take advantage of this.

Rodney Towne, According to the RSA, working out of your home is not considered commercial.

Terry Harkins, 29 Jessica Lane, 2017 State Law – a lot of laws that came to the state house may not lessen our tax burden. Just because it is in the law does not mean it will lessen our tax burden. Have you

looked at any other towns that have done this? What is the research on this?

Rodney Towne, First of all no other towns have this. The RSA has just been put into law. There is no data. There is a [possibility that a business is looking at another town to reduce their tax rate. There is no harm no foul with this.

Kate Morrissey, 22 Mill Street, The tax rebate would be the give-away. Businesses are not coming to town for the tax rebate.

Rodeny Towne, This allows us to find out.

Kaleb Jacob, 22 Fraser Drive, Businesses do not have the incentive to come here.

Richard Moody, 19 Baker Lane, I would like to move the question.
Cynthia Varney, 63 McCurdy Road, seconded the motion.

Moderator Nyquist called for a vote to move the question. All those in favor of cutting debate say Aye those opposed Nay. The Ayes have it and now we move to Article 25.

All those in favor of Article 25 signify by saying Aye all those opposed Nay. The Ayes have it and Article 25 will move to the official ballot as written.

Article 26: To act on any other business that may legally come before this meeting.

Moderator Nyquist asked if there was any further discussion. Seeing none he asked for a motion to adjourn the Deliberative Session.

Laura Bernard, 43 Jessica Lane moved to adjourn. Cynthia Varney seconded.

Respectfully submitted

Cathy Strausbaugh
Deputy Clerk

2018 Warrant



Town of New Boston

To the Inhabitants of the Town of New Boston, New Hampshire in the County of Hillsborough, in said State qualified to vote in Town Affairs:

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on Monday, February 5, 2018 at 7:00 pm, at the New Boston Central School. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant Articles may be amended, subject to the following limitations:

- (a) Warrant Articles whose wording is prescribed by law shall not be amended.
- (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot and to vote on all warrant articles from the first session on official ballot shall be held on Tuesday, the thirteenth of March, 2018 from 7:00 am until 7:00 pm to act upon the following:

Article 1:

Selectman for 3 years: (1 seat):	Joseph Constance 809 Write in 301
Town Clerk for 3 years: (1 seat):	Kim Colbert 1099
Cemetery Trustee for 3 years: (1 seat):	Warren Houghton 1102
Fire Wards for 3 years: (3 seats):	Daniel Teague 713 Daniel MacDonald 854

Denis Pinard 587

Cliff Plourde 686

Library Trustees for 3 years: (2 seats):

Richard Backus 857

Craig Anderson 798

Library Trustee for 1 year: (One seat)

Kate Fitzpatrick 728

Anson Lamarche Loveday 329

Town Moderator for 2 years: (1 seat): **Lee Nyquist 1016**

Supervisor of the Checklist for 6 years: (One seat)

David Mudrick 1075

Trustee of the Trust Funds for 3 years: (One seat)

R. Frederick Hayes Jr. 1012

Article 2:. Are you in favor of the adoption of an amendment as proposed by petition for the Town of New Boston Zoning Ordinance, as follows:

To amend the New Boston Zoning Ordinance, Article II, Section 202, Zoning Map, by changing the zoning district relative to a parcel of land and buildings located in New Boston, Tax Map/ Lot#18/20, known as 20 River Road, said site of approximately 0.410 acres from Residential-Agricultural “R-A” to Small Scale Planned Commercial “COM”.

The New Boston Planning Board approves of the petition to amend the Zoning Ordinance as proposed.

YES [720] NO [469]

Article 3: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To see if the town will amend Section 204.3 R-1 Residential One and Section 204.4 R-A Residential & Agriculture by adding the following use by Conditional Use Permit: HOUSING FOR OLDER

PERSONS and amend Article IV Special Provisions by adding a new Section 406 Housing for Older Persons Development. The new Ordinance will include the following sections: Authority, Purpose, Standard of Review (Conditional Use Permit criteria), General Standards that will require all occupants to be over the age of 55 or older, be limited to two bedrooms, the lot shall be at least 10 acres with a minimum of 25% open space, housing units may be single family, duplex, three or four family. Building types and styles, including exterior aesthetics and unit arrangements, shall be suitable and appropriate for their intended purpose, in light of the size and scale of the project, the relevant zoning district, the prominence and the visibility of the proposed project in the community, the surrounding neighborhood, and other similar factors.

Explanation for Article 3: This article proposed by the Planning Board would encourage the construction of housing for older persons in the Town of New Boston whom are 55 years or older, and allow for relief from the otherwise applicable density requirements while complying with all state and federal laws with respect to such housing, and at the same time, ensuring compliance with local planning standards, land use policies, good building design, and the requirements for the health, safety, and general welfare of all the inhabitants of the Town.

YES [742] NO [454]

Article 4: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amend Article II, Establishment of Districts, Section 202 Zoning Maps, by amending the Zoning Map by rezoning two parcels of land located at the intersection of Chestnut Hill

Road and Bedford Road from Residential/Agriculture to Small Scale Planned Commercial, Tax Map #15 Lots 16 & 17.

Explanation for Article 4: This article by the Planning Board would expand commercial opportunities in the community in the eastern part of New Boston as well as expand the tax base in a positive manner. This new zoning district abuts the Air Force Tracking Station in the Klondike corner area.

YES [650] NO [556]

Article 5: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

Amend ARTICLE IV SPECIAL PROVISIONS Section 404 Accessory Dwelling Units, Section 404.2 Definitions to read as follows: Dwelling Unit, Detached Accessory: A single detached secondary dwelling unit, **no greater than 1,000 square feet of conditioned space**, constructed either within an existing accessory building or within an accessory building constructed for that purpose that is subordinate to the permitted principal dwelling unit in accordance with the provisions of this section.

Delete Section 404.3 8. ~~An accessory dwelling unit shall have conditioned space of no less than 300 square feet and no greater than 1,000 square feet.~~

Delete the definitions of Dwelling Unit, Detached Accessory and Dwelling Unit, Attached Accessory contained in ARTICLE VI Definitions as they are already in the body of the Ordinance.

Explanation for Article 5: This article by the Planning Board would clarify the size limit related to detached accessory dwelling units.

YES [753] NO [421]

Article 6: Are you in favor of the adoption of the following amendment to the existing Town Building Code as proposed by the Planning Board and Fire Department?

CHAPTER NB-5.0: Sprinkler Systems for new One and Two Family Dwellings and Manufactured Homes

Amend Section NB-5.4 Design to read as follows:

All sprinkler systems shall be designed in accordance with NFPA 13D except as follows:

1. Bathrooms, of any size, are required to be sprinkled.
2. Rooms, closets or other enclosed spaces of less than 55 sq. feet that contain furnaces, boilers, water heaters (other than electric) or other mechanical equipment are required to be sprinkled.
3. Pumps ~~and tanks~~ shall be installed no less than 7" 6" ~~and no more than 9"~~ above the permanent floor. ~~The material used to accomplish this shall be permanent, solid and not allow any voids under the pump or tank. (Added March 11, 2008.)~~
4. Circuit breakers responsible for supplying power to the sprinkler system shall be equipped with a lockout device. (Added March 11, 2008.)
5. ~~Valve handles shall be removed and stored in the sprinkler head box. (Added March 11, 2008.)~~
6. The power feed for the sprinkler system shall be protected in a method approved by the authority having jurisdiction. (Added March 11, 2008.)
7. Sprinkler systems shall be equipped with a ~~fire department connection and~~ external alarm approved by the authority having jurisdiction. (Added March 11, 2008.)
8. In addition to #7 above, all sprinkler systems installed in the Town of New Boston shall upon activation sound an alarm within the structure that will alert the occupants. This can be accomplished by connecting the sprinkler system to the household smoke detectors. (Added March 10, 2009.)

Explanation for Article 6: This article by the Planning Department and Fire Department would update Section NB-5.4 Design in order to meet current NFPA 13code requirements.

YES [669]

NO [523]

Article 7: Are you in favor of the adoption of the following amendment to the existing Town Building Code as proposed by the Planning Board and Fire Department?

Section NB-1.5 Adoption

Add new sections NB-1.5.4 to read: "The Town, by this Ordinance, shall adopt the most recently published NFPA70 National Electric Code, Article 690 Solar Photovoltaic (PV) Systems, as published by the National Fire Protection Association, and as amended, as the standard that shall apply to all structures in the Town of New Boston. NB-1.5.5 to read: "The Town, by this Ordinance, shall adopt the most recently published NFPA1 Fire Code, Article 11.12 Photovoltaic Systems, as published by the National Fire Protection Association, and as amended, as the standard that shall apply to all structures in the Town of New Boston.

Explanation for Article 7: This article by the Planning Department and Fire Department is being proposed in order to update requirements related to solar installations.

YES [810] NO [377]

Article 8: Are you in favor of the adoption of the following amendment to the existing Town Building Code as proposed by the Planning Board and Fire Department?

CHAPTER NB-6.0: Fire Alarm Systems – Commercial and Industrial

Add new Chapter NB-6.0: Fire Alarm Systems, Section NB-6.1 Process to read as follows: NB-6.1.1 All fire alarm systems from the acceptance of this code and forward will be keyed to a Cat 30 key.

Explanation for Article 8: This article by the Planning Department and Fire Department is being proposed in order to create a standard fire alarm key requirement.

YES [798] NO [372]

Article 9: Are you in favor of the adoption of the following amendment to the existing Town Building Code as proposed by the Planning Board and Fire Department?

CHAPTER NB-7.0 Knox Boxes – Commercial and Industrial

Add new Chapter NB-7.0: Knox Boxes to read as follows:
“All buildings and structures of assembly and/or having a monitored fire alarm system, shall have a key depository knox box installed and paid for by the property owner. The type/style of knox box and the location shall be approved by the Fire Chief and or designee. The installation, required keys and list of emergency contacts shall be in place prior to occupancy. The owner shall notify the Fire Department whenever locks, keys and or emergency contacts are to be changed.

Explanation for Article 9: This article by the Planning Department and Fire Department is being proposed in order to create a standard knox box requirement. Such boxes are used by the Fire Department to access businesses after hours if an emergency occurs.

YES [738] NO [447]

Article 10: Are you in favor of the adoption of the following amendment to the existing Town Building Code as proposed by the Planning Board and Fire Department?

CHAPTER NB-8.0 Tents – Commercial and Industrial

Add new Chapter NB-8.0: Tents to read as follows: “All Tents erected will need to obtain a permit and be inspected.”

Explanation for Article 10: This article by the Planning Department and Fire Department is being proposed in order to be consistent with state code requirements.

YES [520] NO [698]

Article 11: To see if the Town will vote to raise and appropriate the sum of **two million five hundred ten thousand dollars (\$2,510,000)**

for the purpose of design and construction of a new Fire and EMS Facility in the Town of New Boston and to include funds for the re-purposing/demolition of the present Fire Station. Said sum to be raised by the issuance of serial bond(s) or notes not to **exceed two million five hundred ten thousand dollars (\$2,510,000)** under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33:1 e seg., as amended) and, to authorize the Board of Selectmen to issue and negotiate such bonds or notes, to determine the rate(s) of interest thereon and to take such other actions as may be necessary to effect the issuance , negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of New Boston. (3/5ths vote required) (Selectmen and Finance Committee recommend 7-0)

Explanation of Article 11: The Fire Wards are requesting funding to design and construct a new fire station. Research and needs study has been thoroughly investigated and a plan developed by the Fire Station Building Committee over five plus years. The results have been reviewed at the CIP meeting as well as a presentation has been made to the Finance Committee/Board of Selectmen that explains in detail all aspects of the project. The land for the building was purchased as a result of a Town Meeting vote in 2015.

YES [513] NO [747]

Article 12: To see if the Town will vote to raise and appropriate as an **operating budget** not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **four million, nine hundred eighty eight thousand, two hundred fifty nine dollars (\$4,988,259)**. Should this article be defeated, the default budget shall be **four million, eight hundred sixty six thousand, and ninety eight dollars (\$4,866,098)** which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This operating budget article does not contain appropriations contained in any other articles. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 12: The operating budget includes routine, and for the most part, recurring expenses related to staffing (including salaries & benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of the town departments.

YES [595] NO [659]

Article 13: To see if the Town will vote to raise and appropriate the sum of **one hundred thirty thousand dollars (\$130,000)**, to be placed in the existing Fire Department Vehicle and Equipment Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 13: Based on the replacement cost of each vehicle plus equipment for the year of replacement or refurbishment, \$130,000 must be allotted to the fund each year to ensure sufficient money is available at the time of scheduled replacement/refurbishment. The department has 6 trucks with a life expectancy of between 15-30 years.

YES [806] NO [448]

Article 14: To see if the Town will vote to raise and appropriate the sum of **four hundred twenty five thousand dollars (\$425,000)** for a new tanker truck, and furthermore to authorize the withdrawal of **four hundred twenty five thousand dollars (\$425,000)** from the Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 14: It is recommended by the Fire Chief to purchase the tanker truck this year due to the rising cost increase last year due to the new emission system that needs to be installed in this type of truck. This is scheduled for purchase in 2018 as set in the C.I.P. . . . It will replace a 1988 model.

YES [717] NO [518]

Article 15: To see if the Town will vote to raise and appropriate the sum of **ninety thousand dollars (\$90,000) to be placed in the existing Highway Truck Capital Reserve Fund.** (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 15. The Highway Truck Capital Reserve Fund covers the replacement of a small dump truck plus the three regular six wheelers and one 10-wheel dump. The smaller truck has a life expectancy of 10 years and the larger trucks 15 years plus. If prudent, a replaced truck may be kept off line for back up and to plow snow.

YES [780] NO [455]

Article 16: To see if the Town will vote to raise and appropriate the sum of **eighty five thousand dollars (\$85,000)** for the purchase of a pre-owned dump truck for the New Boston Highway Department, and furthermore to authorize the withdrawal of **eighty five thousand dollars (\$85,000)** from the Highway Truck Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 16: The Highway Truck Capital Reserve Fund covers the replacement as stated in article 14 and as part of the replacement program the Town has been fortunate to purchase pre-owned trucks in very good condition and has saved the taxpayers many thousands of dollars.

YES [868] NO [376]

Article 17: To see if the Town will vote to raise and appropriate the sum of **thirty thousand dollars (\$30,000)** to be placed in the existing Highway Department Heavy Equipment Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 17: This fund allows for the replacement of the loader, grader, and the backhoe on a 12-15 year replacement cycle.

YES [813] NO [424]

Article 18: To see if the Town will vote to raise and appropriate the sum of **two hundred ten thousand dollars (\$210,000)** for the purpose of purchasing a new 3.5-yard front end loader for the New Boston Highway Department, and furthermore to authorize the withdrawal of **two hundred ten thousand dollars (\$210,000)** from the Heavy Equipment Capital Reserve Fund. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 18: The loader is part of a twelve year purchasing cycle as prescribed by the Capital Improvement Plan. It has become less efficient as it has aged and a new loader is very much due in order to improve efficiency and require less maintenance.

YES [741] NO [506]

Article 19: To see if the Town will vote to raise and appropriate the sum of **forty thousand dollars (\$40,000)** to be added to the existing **Town Bridge Repair/Replacement Capital Reserve Fund.** (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 19: The funding under this Warrant Article is consistent with the CIP recommendation and scheduling for bridge repair and replacement projects. In order to keep up with the high cost of bridge repairs in the future, the Road Agent has a long term plan for the future upkeep and construction. In order not to spike the appropriation for some years, the CIP Committee spread the Capital Reserve funding to be consistent each year.

YES [881] NO [343]

Article 20: To see if the Town will vote to raise and appropriate the sum of **sixty seven thousand dollars (\$67,000)** for the reconstruction of the Lyndeborough Road Culvert, **and** furthermore to authorize the withdrawal of **sixty seven thousand dollars (\$67,000)** from the Bridge Repair/Replacement Capital Reserve Fund for this project. (Majority Vote Required)
(Selectmen and Finance Committee recommend 7-0)

Explanation for Article 20: This project is overdue and is need of repair through reconstruction. The construction work will be completed mostly by the New Boston Highway Department. This is consistent with the C.I. P funding schedule.

YES [798] NO [423]

Article 21: To see if the Town will vote to raise and appropriate the sum of **forty-six thousand dollars (\$46,000)**, the first of a two year appropriation request for the purpose of constructing a Salt Shed for use at the New Boston Highway Department. Said building to be located at the Highway Department facility on Old Coach Road. This is

a non-lapsing appropriation and will not lapse until the project is complete or until December 31, 2022, whichever comes first. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 21: The Salt shed will enable the Highway Department to pre-order a larger volume of sand and salt and keep it out of the elements. It is long overdue and would be beneficial in providing more efficiency in storage and supply planning.

YES [660] NO [550]

Article 22: To see if the Town will vote to raise and appropriate the sum of **thirty thousand dollars (\$30,000)** to be added to the existing **Revaluation Capital Reserve Fund** to be used to complete the 2021 town wide revaluation as required by law. (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation of Article 22: As required by State law the Town must provide a complete revaluation of all parcels, the next year being 2021. A total amount of \$160,000 is the final estimated cost to complete.

YES [762] NO [462]

Article 23: To see if the Town will vote to raise and appropriate the sum of **fifty six thousand five hundred dollars (\$56,500)** for the purpose of purchasing a new ‘mini-bus’ type vehicle with a capacity of fifteen passengers (15) to be used primarily for the seniors program provided by the New Boston Recreation Department, but also other departments, like the Fire Department, school and youth programs, and , furthermore to withdraw the sum of **forty thousand dollars (\$40,000)** from the Recreation Revolving Account and, to authorize the withdrawal of **sixteen thousand five hundred dollars (\$16,500)** from fund balance. (Not to be raised by taxation) (Majority Vote Required) (Selectmen and Finance Committee recommend 7-0)

Explanation for Article 23: The New Boston Recreation Department proposes the purchase of this vehicle to replace the current 2005 GMC van. The current van was purchased in 2008 (used) and is showing rust and deterioration in the body. The shortcomings of the existing van are accessibility, comfort, safety and age. The big benefit for a mini-bus will be easier senior access with a step up entry and walk-through aisle,

plus improved safety because it will be more stable on the road. This vehicle is also equipped with a handicap ramp.

The Recreation Director has applied for a grant to offset the cost and if the grant is successful the use of some or all of the fund balance may not be needed.

YES [692] NO [525]

Article 24: To see if the Town will vote to authorize the Trustees of the Whipple Free Library to enter into a 20-year Solar Power Purchase Agreement with an easement of 0.17 acres of town land (behind the library shed), with an option to purchase after year 6 with funds from the Library Foundation or private sources, for the purpose of locating solar energy facilities, and for the Whipple Free Library to purchase all of the needed electrical energy produced by this facility at a rate estimated to be \$0.1490/kwh over the term of the agreement. This has no effect on the tax rate. (Majority Vote Required) (Selectmen and Finance Committee recommend 6-1)

Explanation for Article 24: This article would allow Revision Energy of Brentwood, NH to construct, maintain, and insure a solar energy system behind the library shed, so that the library can purchase electrical renewable energy instead of fossil fuel energy at a rate comparable to what it is currently paying, thus reducing carbon emissions into the air by 25 tons per year. An agreement would be signed that would allow the library to purchase the complete solar energy system after 6 years with funds raised privately, so that thereafter, the Town would no longer have to pay for the library's electricity.

YES [665] NO [562]

Article 25: To see if the town will vote to adopt the provisions of RSA 72:80-83, by providing a property tax exemption equal to fifty percent (50%) of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, of commercial and industrial uses for a period of five (5) years from the date of construction. (Majority Vote Required)

Explanation of Article 25. The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11, and shall be a specific percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, but which shall not exceed fifty percent (50%) per year.

YES [576]

NO [620]

Article 26: To act on any other business that may legally come before this meeting.



Luna Moth

Photo by: Joel Stave

These moths are considered a common species, their spectacular beauty, nocturnal habits, and short life spans never fail to make a luna moth sighting special.

SCHOOL DISTRICT REPORTS



Phoebe chicks in nest

Photo by: Joel Stave

Despite its plain appearance, this bird is often a favorite among eastern birdwatchers. It is among the earliest of migrants, bringing hope that spring is at hand. Seemingly quite tame, it often nests around buildings and bridges where it is easily observed. Best of all, its gentle tail-wagging habit and soft fee-bee song make the Phoebe easy to identify, unlike many flycatchers.

New Boston School Board

	TERM EXPIRES
Wendy Lambert, Chair	2019
Robert Witt	2019
Fred Hayes	2020
Kary Jencks, Vice Chair	2020
William Schmidt	2021

Officers of the School District

	TERM EXPIRES
Keith Diaz, Moderator	2020
Barbara Hayes, Treasurer	2020
Maralyn Segien, Clerk	2020

Administration

Brian Balke	Superintendent
MaryClaire Barry	Assistant Superintendent
Jennifer Dolloff	SAU#19 Special Education Administrator
Kate Magrath	Human Resources Director
Scott Gross	Business Administrator

New Boston Central School Staff

Ms. Tori Underwood	Principal
Mr. John Bridle	Assistant Principal
Mrs. Jennifer Gilliland	Special Education Facilitator
Mrs. Kimberley Bacastow	Paraeducator
Ms. Morgan Baines	Physical Education Teacher
Mrs. Jennifer Bechtold	School Psychologist
Mrs. Shayna Bernard	Paraeducator
Mr. Christopher Blair	Custodian
Mrs. Cynthia Blythe	Grade 1 Teacher
Ms. Melanie Bono	Paraeducator
Mr. Gary Bouchard	Technical Support Specialist

Mrs. Nicole Bradley	Media Paraeducator
Ms. Kathy Brown	Guidance
Ms. Melissa Buckley	Paraeducator
Mr. Conor Cass	Custodian
Mrs. Heather Chalson	Art Teacher
Mrs. Melinda Charles	Media Generalist
Mrs. Jacquelyn Cotnoir	Special Education Teacher
Ms. Jennifer Crowley	Special Education Teacher
Ms. Diane Dana	Speech Pathologist
Mrs. Lesley Delisle	Reading Specialist Assistant
Mrs. Laurie Dodge	Paraeducator
Mrs. Theresa Elliott	Math Interventionist
Mr. Jay Federer	Custodian
Mrs. Robin Fillion	Preschool Teacher
Mrs. Valerie Flanagan	Grade 5 Teacher
Mrs. Deb Frarie	Grade 3 Teacher
Ms. Jodie Gallione	Paraeducator
Mrs. Heather Gaudet	Special Education Teacher
Mrs. Carrie Gentili	Grade 5 Teacher
Ms. Samantha Gorton	Readiness Teacher
Mrs. Linda Grenier	Grade 3 Teacher
Mrs. Kelly Hartford	Paraeducator
Mrs. Suzanne Hazen	Paraeducator
Mrs. Kelly Howe	Grade 4 Teacher
Ms. Shannon Hurley	Speech Pathologist
Mrs. Karen Jones	Special Education Teacher
Ms. Eileen Kane	Occupational Therapist
Mrs. Julie Karagianis	Special Education Secretary
Mrs. Debra Kierstead	Paraeducator
Ms. Heather Kilar	Custodian
Ms. Lori Kjellander	Music Teacher
Mrs. Sarah Labedzki	Paraeducator
Ms. Julie Lamontagne	Kindergarten Teacher
Mrs. Jillian LeBourveau	Grade 2 Teacher
Mrs. Catherine Leonard	Paraeducator
Mrs. Judith Limondin	School Nurse
Ms. Jenna Lydon	Grade 5 Teacher
Mrs. Deborah Lynch	Grade 5 Teacher
Mrs. Kathy Marchesseault	Kindergarten Teacher
Mrs. Antoinette McCoy	Reading Specialist

Mrs. Julie McNish	Grade 4 Teacher
Mrs. Kim Mendelsohn	Paraeducator
Mrs. Jo-Ann Miller	Principal's Secretary
Mrs. Kristen Mitchell	Grade 2 Teacher
Mrs. Heidi Morgan	Paraeducator
Ms. Jennifer Moulton	Grade 4 Teacher
Mr. David Mudrick	Grade 3 Teacher
Mrs. Emily Murphy	Paraeducator
Mr. Patrick O'Brien	Paraeducator
Mrs. Ruth O'Brien	Office Assistant
Mrs. Sarah Pearl	Paraeducator
Mrs. Sara Penerian	Grade 6 Teacher
Ms. Bobbi Prewitt	Kitchen Assistant
Mrs. Jennifer Prive	Grade 2 Teacher
Mrs. Jessica Proulx	Paraeducator
Mrs. Lynn Queen	Paraeducator
Mrs. Mary Roy	ESL/Reading Specialist
Mrs. Lisa Siemiesz	Paraeducator
Mrs. Elaine Simons	Kitchen Assistant
Mrs. Deb Smith	Kitchen Manager
Mrs. Jillian Smith	Paraeducator
Mrs. Marcy Smith	Special Education Teacher
Mrs. Christine Stearns	Grade 4 Teacher
Mr. Ryan Theman	Grade 6 Teacher
Mrs. Amy Unger	Paraeducator
Mrs. Amy Veilleux	Grade 1 Teacher
Mrs. Lynn Wawrzyniak	Grade 2 Teacher
Mrs. Danielle Wayland	Grade 6 Teacher
Ms. Laura Wiggin	Paraeducator
Mrs. Jessica Willard	Grade 1 Teacher
Ms. Jill Wilmoth	Grade 6 Teacher
Ms. Jeanne Wolhandler	Certified Occupational Therapist Ass't
Mrs. Monika Wright	Paraeducator

October Student Enrollment 2014 – 2018

Grade	2014	2015	2016	2017	2018
Preschool	18	25	25	24	19
Kindergarten	52	36	56	39	43
Readiness	9	10	16	12	14
1	82	69	61	88	65
2	75	81	75	63	91
3	76	75	86	80	67
4	79	77	81	88	82
5	67	80	79	85	92
6	89	72	87	76	84
Subtotals	547	525	566	555	557
Home Study	28	24	24	22	22

Students Tuitioned to Mountain View Middle School and Goffstown High School

Grade	2014	2015	2016	2017	2018
7	79	90	77	87	73
8	83	83	101	81	85
9	80	93	99	108	97
10	83	73	90	93	93
11	69	79	68	87	91
12	59	66	75	65	83
Subtotals	453	484	510	521	522
GRAND TOTALS	1,000	1,009	1,076	1,076	1,079

Superintendent of Schools Report

Brian Balke, Superintendent

I am honored to present this 2017-2018 Superintendent of Schools report on behalf of School Administrative Unit #19.

The 2017-2018 school year was a challenging one from a financial perspective. During the FY 19 budget process in the fall of 2017, it was discovered that a tax rate projection error occurred during the previous year's budget cycle. Incorrect numbers were used to predict what the tax rate in Goffstown was anticipated to be. This error prompted me to inquire with the School District's independent auditor and ensure other errors had not been made from the Business Office. Despite having a comprehensive, independent audit done annually, other errors were soon discovered. Specifically, errors were made in required state reporting. More specifically, the DOE 25 and MS 25 reports submitted annually to the Department of Education and the Department of Revenue Administration respectively, were found to contain significant reporting errors. These errors resulted in the Goffstown and New Boston School Districts incorrectly identifying and categorizing funds. The outcome of these errors was that unreserved fund balances were not used for tax relief but were incorrectly kept in school district bank accounts. In Goffstown, it was discovered that approximately \$9,100,000 was improperly retained in the bank and in New Boston, approximately \$1,200,000 was retained. The Goffstown and New Boston School Boards conducted forensic audits to ensure no money was missing and no inappropriate expenditures or appropriations were made. Forensic audits confirmed that all funds were accounted for and were improperly retained in the bank; there were no findings of inappropriate use of funds or expenditures. The School Boards worked closely with the Department of Revenue Administration as well as the Boards of Selectmen in both towns to work through these errors. SAU administration, with the support of the School Boards, took several actions to correct these errors and to ensure nothing like this could happen again. Specifically, a new auditing firm was hired, new systems were put in place to review and critique state reporting, and new policies and procedures were implemented. All surplus funds were subsequently used for tax relief in each town. In addition, the SAU School Board accepted the resignation of long-time Business Administrator Raymond Labore.

During the March 2018 voting, the voters of Goffstown approved the purchase of approximately 110 acres of land by the Goffstown School District. This land is comprised of two parcels located behind Goffstown High School. The parcels are between Normand Road, Crestwood, and Wallace Roads. There are potential points of access to each of these roads. In addition, there is a Right Of Way (ROW) across a parcel formerly owned by the Villa Augustina School near Devriendt's Farm. This ROW includes the right to construct a road and bring in water and sewer from Mast Road. The School District does not have any immediate plans for this land and sees this as an investment for the future. This land would allow future School Boards to consider projects that may include the construction of a school, playing fields, etc.

Goffstown High School went through a reaccreditation process through the New England Association of Schools and Colleges (NEAS&C) during the 2017-2018 school year. This is a dynamic, comprehensive process that requires schools to complete an extensive self-study and culminates in a visiting team spending several days evaluating the school. The process allowed the opportunity to self-critique and to have external experts and practitioners evaluate and provide recommendations to our school. This proved to be a successful, meaningful process. At the date of publication of this Town Report, the NEAS&C final report still has not been received but we anxiously await it.

All SAU #19 schools continued to score well on the 2018 state-required assessments and other assessment metrics. At the high school level, the Scholastic Aptitude Test (SAT) was administered to all juniors and consistent with other grade levels, our students scored very strong and exceeded the state averages. In fact, a review of student assessment data shows that Goffstown and New Boston students continued to demonstrate a strong performance, scoring above or at the state percentages in both English Language Arts and math for almost all grade levels. The focus of all schools in SAU 19 is to provide high quality instruction to all of our students. We also value student engagement in our classrooms. These constructs ensure teaching and learning is occurring in all our schools as we continue to evaluate the need to change and evolve. New programs such as robotics, advanced manufacturing, and the integration of science, technology, engineering, art, and mathematics continue to be areas of program expansion at our schools including robotics and coding. These programs continue to

expand with more classroom offerings for students including our elementary schools.

The State of New Hampshire approved new funding to support school districts with full-day kindergarten. Specifically, Keno, a game of chance, was approved by the legislature and governor to provide additional funding to support full-day programming. In both Goffstown and New Boston, full-day kindergarten remains unattainable due to a lack of space and adequate funding from the state.

School safety remained the top priority during the 2017-2018 school year. An SAU-wide School Safety Team continued to meet monthly with Goffstown and New Boston Police and Fire Departments. Areas of focus for the team were our Emergency Response Plan and conducting training exercises. Security improvements were also made to all schools in Goffstown and New Boston in an effort to increase the safety of our students and staff. The State of New Hampshire created new funding opportunities for school safety enhancements. The Governor created Public Schools Infrastructure Funding and SAU 19 received a total of \$466,922 from the State; one of the largest allocations for any NH towns. The world remains an increasingly dangerous place and our schools need to be safe, secure, and ready to respond during a time of crisis. I am very grateful to Governor Sununu for the money SAU 19 received to increase the safety of our schools.

All SAU #19 schools continue to have per-pupil costs well below the state average while student assessment results exceed the state averages. We are proud to offer a superior education at a reasonable and responsible cost to taxpayers. The educational return on investment remains high for both of our communities. I believe that great schools support and increase property values of homes. Both Goffstown and New Boston have very active, competitive real-estate markets; great schools contribute to this immensely.

I remain grateful to our dedicated professional staff, support staff, and administrators for their tireless work to make our schools wonderful places to learn and grow. I also offer my heart-felt gratitude to our school board and budget/finance committee members who graciously give their time to the community. Lastly, I would like to thank the wonderful kids who walk through our doors every day – I am so proud of our students. Schools in Goffstown and New Boston are strong, student-centered, and focused on advancing student learning. We will

continue to run schools that are student-focused, transparent, and a good value to the tax payers of Goffstown and New Boston.

It remains my greatest honor to serve the communities of Goffstown and New Boston.

Respectfully,

Brian Balke
Superintendent of Schools



Photo by: Joyce Welton

White-tailed deer can live in a variety of habitats, including farmlands, brushy areas, woods, mountains, and suburbs and gardens. They feed on green plants, including aquatic species in the summer, acorns, beechnuts, and corn in the fall, and woody vegetation, including buds and twigs of birch, maple and conifers in the winter. White-tailed deer will typically consume 5 to 9 pounds of food each day and find water from snow, dew and waterbodies.

New Boston Central School Principal's Report 2017-2018 Tori Underwood

We experienced some staff changes during the 2017-2018 school year. Allison Wagner, School Psychologist, retired at the end of the school year. Dr. Tim Stokes resigned as Assistant Principal and accepted the position of Principal of Simonds Elementary School in Warner. Additional staff members resigned due to accepting new positions, spending time with their family or moving from the area: David Saunders, Music Teacher, Danielle Grandmaison, First Grade Teacher, Sarah Gravel, Speech Pathologist, Cori Gallegos, Second Grade Teacher, Becky Fragos, Paraeducator, Sue Makowiecki, Paraeducator, Katie Nadeau, Paraeducator, Carla Chabot, Kitchen Assistant, and Heather Proteau, Kitchen Assistant. We want to thank them for their service to the students, staff and community.

I want to welcome John Bridle, Assistant Principal, Jenny Bechtold, School Psychologist, Shannon Hurley, Speech Pathologist, Deb Lynch, Fifth Grade Teacher, Melanie Bono, Paraeducator, Melissa Buckley, Paraeducator, Kelly Hartford, Paraeducator, Kim Mendelsohn, Paraeducator, Patrick O'Brien, Paraeducator, Amy Unger, Paraeducator, Bobbie Prewitt, Kitchen Assistant, and Elaine Simons, Kitchen Assistant.

The schoolwide theme for the 2017-2018 school year was "I dream... I wish... I believe... I am New Boston." The students and staff worked on the theme all year through projects, writing assignments and book reads.

The staff participated in many professional development activities. They completed professional readings and workshops on standard-based report cards. They have embraced the Next Generation Science Standards and are supporting the students in their attainment of the science goals. Members of the special education staff attended a six-part series on "Building Competencies in Working with Students with Emotional and Behavioral Disabilities."

Artist-in Residence programs were facilitated by Mark Ragonese, a Furniture Maker, Sculptor, and Teaching Artist. The third graders created teepees and a longhouse, which aligned with their Native

American unit. The Readiness, first and second grade students created wish flags for their Artist program this year. The students learned how to dye and stamp designs onto cloth. They wrote "I dream..., I wish..., I believe..., I am New Boston" statements for their flags. The fourth graders created a four-sided wood structure for the flags. The students' work has been proudly displayed in the playground and garden behind the school. Sixth graders created two wood puzzle murals, which depict the varied components of integrated arts. It is displayed on both sides of the stage in the gym.

In the spring, the first graders and their teachers were invited to plant over one hundred evergreen trees with representatives of the New Boston Forestry Commission. The students were joined by volunteers Joe Constance, Willard Dodge, Graham and Pamela Pendlebury, and Chief Dan MacDonald. The volunteers had pre-dug the holes for the students. The first graders were instructed on how to place the trees in the hole, center them and carefully place enough soil around each tree. They tagged the trees they planted with their own names so they can monitor the growth. In future years they will return to their trees and learn how to trim and shape. We are grateful for the support from the community in providing wonderful experiences for the students and staff at New Boston Central School.

The PTA is actively involved in providing many offerings to the students and staff. Valerie Bird-Diaz, President, Heidi Morgan and Rachel Spray, Co Vice Presidents, Kim Dillaway, Treasurer and Jane Byam, Secretary worked diligently organizing learning opportunities and devoting countless hours of volunteer time to make all the programs happen. The PTA supports academics through Curriculum Enrichment presentations that align with each grade level's curriculum. During the current year the PTA funded thirty Google Expedition goggles for \$9,000, allowing the students to take virtual tours to many places in the world around us. They purchased and installed a Gaga Pit (\$1,700) in the playground. The students love playing the game. In addition, the PTA budgets about \$30,000 a year for student programming, which includes \$8,000 towards Sargent Camp for sixth graders and \$5,000 for the Artist-in-Residence programs. The PTA rely on volunteers to accomplish all that they offer the staff and students, as well as participation in various fundraising activities. Please consider volunteering for this wonderful organization.

I want to thank the staff for their dedication to the students of New Boston. They constantly strive to improve instruction and bring innovative programs and supports to their teaching. I continue to be impressed with the students and their ability to follow the philosophy of the school for being safe, respectful, responsible and for actively participating in their own learning. Thank you to the parents and community for your support.



Beaver carrying sticks

Photo by: Cyndie Wilson

The beaver is the largest North American rodent, ranging in weight from 30-100 pounds. Their large webbed hind feet are adapted for swimming, and their broad, flat, leathery tail serves as a rudder and propeller. Although their ears are small, beavers have excellent hearing. Beavers close their ears and nostrils while under water. Beaver teeth, including their bright orange incisors, grow continuously.

Trapping nearly eliminated beaver from New Hampshire by the late 1800's. Six beaver were released in the state between 1926 and 1930 as part of a restocking program. By 1955, the entire state was repopulated. Their numbers continue to increase locally throughout New England.

MOUNTAIN VIEW MIDDLE SCHOOL
ACCREDITED MEMBER OF THE NEW ENGLAND
ASSOCIATION OF SCHOOLS AND COLLEGES

Wendy Kohler, Principal

The 2017-2018 school year at Mountain View Middle School (MVMS) continued to be a year dedicated to meeting the academic, social, and physical needs of our students. The resilience and dedication of the MVMS Community was highlighted in 2017 when MVMS was named one of only thirty-four schools in all of New England as a “Spotlight School” by the New England League of Middle Schools. Beyond this recognition, MVMS standardized assessment results provided our community with concrete feedback that we have indeed advanced students’ academic performance in the key areas of mathematics and language arts.

In addition to standardized assessments, MVMS students demonstrated their outstanding mathematics ability for a ninth consecutive year in the New England Mathematics League Math Contest. At all grade levels, MVMS placed fourth in the state.

MVMS continues to utilize Positive Behavioral Intervention and Supports (PBIS). This school-wide initiative encourages a consistent, positive climate across all classroom settings focusing on the components of “Paws Pride”: Respect, Responsibility, Community, and Pride. This program is a proactive approach to establishing behavioral supports and a positive social culture for all students. All MVMS students have the opportunity to achieve social, emotional, and academic success and this is why PBIS continues to be the backbone of our community.

This year also saw the resurrection of the Artist in Residence program at MVMS. This year, our fifth grade students were exposed to the art of puppetry with Pat Picciano while our eighth grade students enjoyed a demonstration by Theo Martey and the Akwaaba Ensemble that showcased African drumming and dancing.

Throughout the 2017-2018 School Year, our talented MVMS students demonstrated individual, ensemble, and team accomplishments including:

- Geography Bee Winner: Gavin Palmer
- Spelling Bee Winner: Keira Amirault
- Various Community fundraisers including the canned food drive (3200 cans) and Goffstown Food Network fundraiser.
- 17 MVMS musicians were selected to participate in the NHMEA Middle School District Festival (includes band, chorus and strings)
- Destination Imagination combined team from Mountain View and Goffstown High school, 1st place in the State of New Hampshire
- Field Hockey, Tri-County League Division 2 state champions
- Boys Basketball, Tri-County League Division 2 state champions
- Girls Lacrosse, Tri-County League Division 1 state champions
- Wrestling, Tri -County League Division 2 state runners-up
- 6 Track and Field athletes qualified for the NH State meet

The accomplishments outlined above reflect the hard-work and dedication of our remarkable staff working with our students to help nurture them and challenge them to reach their academic goals.



Red Fox On the Hunt

Photo by: Amanda Burris

Red foxes hunt primarily at night, feeding on vegetation in the summer, including corn, berries, apples, cherries, grapes, acorns and grasses, and on birds and small mammals during the winter. They also feed on invertebrates, such as grasshoppers, crickets, caterpillars and crayfish. Red foxes are cat-like when stalking prey and their powerful legs allow them to reach speeds of 45 miles per hour!

Goffstown High School

Francis J. McBride, Principal

Goffstown High School continues to be a top performing school in the State of New Hampshire. Successful schools are filled with successful students and staff. I will share a few highlights:

Numerous GHS Students presented projects at the New Hampshire Science and Engineering Expo in Concord. The following students won awards:

Chemistry	Second	Andrew Reed and Jacob Cartier
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Environmental Science	Second	Erika Stemska and Hannah Tate
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Air Force STEM Award:	Danielle and Allyson Vermette Erika Stemska and Hannah Tate
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NOAA Taking the Pulse of the Planet Award:	Elizabeth Saucier
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NASA Earth System Award:	Andrew Reed and Jacob Cartier
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Arizona State University Sustainability Solutions Award:	William Peterson and Eric Ciarla
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\$2,000.00 Summer Research Opportunity:	Patrick Mannion and Kaitlyn Young
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United States Air Force Award for an Outstanding Science Project:	Danielle and Allyson Vermette
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Congratulations to our two Goffstown High School Destination Imagination (DI) teams:

Team, The Revolutionaries - Miah Pinard, Craig Allison, Alaina Winrow, Ian Winrow and Autumn Hirsch and team manager Lissa Winrow.

Team, Not Utilizing Time - Aaron Vandecar (MVMS student), Murray McKay, Carson Gregoire, Ran Caron, Zachary Vandecar, Sam Conley

and Kyle Auger and team managers Kevin Vandecar and Christal Vandecar.

Senior Jac St. Jean won the 126-pound weight class at the Division II wrestling state tournament. St. Jean finishes his wrestling career as a three time All State wrestler, and three-time New England Wrestling Championships qualifier.

Special congratulations to the GHS Bowling Team and Coach Keith Martin on winning the Division II State Title for the second year in a row! Varsity: Jake Howell (freshman), Madison Gentes (sophomore), Damien Hamel (sophomore), Tyler Tadman (junior), Ryan Gentes (senior). Varsity Alternates: Caroline Newell (junior), Colby Bartolucci (sophomore), Ryan Edgar (sophomore). Junior Varsity: Cooper Fitz (junior), Autumn Goulet (junior).

GHS Student Council had another successful Canned Food Drive donating over \$3,100.00 and approximately 2,200 food items to the Goffstown Network Food Pantry.

Mya Whitten represented Goffstown High School at Jazz All-States. It has been five years since GHS had a representative at this festival.

Congratulations to two members of the GHS Yale Model Congress Delegation: Liam Morrissey – Honorable Mention and Sophia Harkins – Best Legislation.

Students in Future Business Leaders of America (FBLA) won several awards as a team at the State Leadership Conference: Best Exhibit, Chapter Scrapbook, Opioid Project, Personal Finance Project, Hunger Campaign, Connect Business Project, Healthy Bodies Healthy Minds Project.

The following FBLA members placed in their personal competitive event:

Business Plan	Julianna Trost and Jessica Edmonds
Personal Finance	Taylor French
FBLA Procedures	Elizabeth Ashford
Insurance Risk and Management	Newell Bailey
Computer Technology	John Erwin and Caleb Scarlett
Who's Who Among FBLA	Parker Brougham

Patrick Mannion represented GHS at the Poetry Out Loud State Finals.

The following students were recognized through the Scholastic Art Awards:

Genevieve LaPointe	American Vision Sculpture
Georgia Schill	American Vision Drawing
Sophia Harkins	Gold Key – Portfolio

Sophomore Georgia Schill earned a Gold Medal in the national Scholastic Art Awards program.

Two Goffstown High School Student Athletes had success on the national level:

Ethan Merrill	World Archery Youth Championship in Argentina
Kyle Chauvette	Hockey Team USA 5 Nations Team in Czech Republic

Thank you Carl Provencher, Goffstown Store Manager and Hannaford Supermarket for their generous donations of \$3,037.00 during the 2017-2018 school year.

Thank you Crispins' House for sponsoring two Challenge Days for our students. Challenge Day is an experiential social-emotional learning program that offers youth an opportunity to ignite a shift toward greater school connectedness, empathy and inclusivity. The program's goal is to inspire a school-wide movement of compassion and positive change.

We remain committed to providing a topnotch academic experience for all students who enter our door. And, as I say annually, we appreciate your continued support.

New Boston Central School Health Report 2017-2018 School Year

The school nurse serves in a pivotal role that bridges health care and education. Grounded by standards of practice, services provided by the school nurse include leadership, community/public health, care coordination, and quality improvement (Position Statement, National Association of School Nurses).

555 Students enrolled (10/2017)

36 Average # of student health visits/day

3 Average # of staff health visits/day

30% Percentage of daily visits by children with chronic health concerns

145 Vision and Hearing screenings, 9 referrals

62 Dental screenings (Dr. Brenner)

31 Flu shots (staff)

47 Classroom presentations by School Nurse

4 Referrals to dentists

7 Referrals to primary care providers

1 911 call

0 Reportable illnesses (# of cases)

--submitted by Judith Limondin, RN, School Nurse



Harris Checkerspot Butterfly Photo by: Joel Stave

New Boston School District Deliberative Session February 6, 2018

School District Moderator Keith Diaz recognized a quorum of voters was present and declared the meeting open at 6:59pm. He noted this meeting is being held to prepare for the official ballot on March 13, 2018 and consider School District Warrant Articles two, three and four. He led the people in the Pledge of Allegiance.

Reverend Woody Woodland led the people in an invocation.

Keith Diaz welcomed everyone to the meeting. He said he is very happy to be serving as the newly elected School District Moderator, replacing Jed Callen who served 21 years and moved out of town last year. Keith introduced himself saying he grew up in Goffstown and New Boston, attended St. Anselm College where he met his wife, Valerie. They moved to New Boston together to raise their family in 2005. Valerie is also very involved in New Boston, currently serving as PTA President and worked for the Planning Department for many years.

Keith Diaz thanked the people that helped him in his new role as Moderator and introduced Deputy Town Clerk Cathy Strausbaugh, Town Moderator Lee Nyquist, Selectmen's Assistant Laura Bernard, Goffstown School District Moderator Jim Raymond, NBCS Principal Tori Underwood, Assistant Principal Tim Stokes, Special Education Facilitator Jenn Gilliland, School District Clerk Maralyn Segien, School District Treasurer Barbara Hayes, School Board Chairman Wendy Lambert, Vice Chairman Glen Dickey, School Board members Fred Hayes, Kary Jencks and Bill Schmidt, School District Attorney Kevin Collimore, Finance Committee Chairman Bill Gould, Finance Committee members Kim Colbert, Ken Lombard, Roch Larochelle and Brandy Mitroff, Finance Committee Alternate Nick Sanders, Supervisors of the Checklist David Mudrick, Sarah Chapman, Dot Marden and Donna Monbouquette, Town Administrator Peter Flynn, Selectmen Christine Quirk, Joe Constance and Rodney Towne, Superintendent Brian Balke, Assistant Superintendent MaryClaire Barry, SAU Human Resources Director Kate Magrath, SAU Administrative Assistant Denise Morin, Special Education Director Salina Millora, Facilities Director Randy Loring, Technology Director

Gary Girolimon, Interim Business Administrator David Jack and NH Representatives Glen Dickey and Keith Ammon.

Approximately 78 people were present at the Deliberative Session.

School Board Chairman Wendy Lambert thanked everyone for attending tonight. She thanked the new District Moderator Keith Diaz for stepping up and taking over this role and thanked longtime Moderator Jed Callen. She thanked all who work and volunteer at NBCS, the custodial staff for helping set up for the Town and School Deliberative Sessions, and the Supervisors of the Checklist for their readiness to attend the Deliberative Sessions.

Wendy Lambert thanked the PTA and teens for providing babysitting for the Deliberative Sessions. She thanked the New Boston PTA for its endless efforts in support of our school. Without the PTA's time and creative ways to help fundraise and be such an integral part of the school, our kids would be without a lot of the opportunities they are a part of and learn from today. The PTA is always there willing to help out in any way they can, whether it's helping fund the Artist in Residence, the 6th grade Sargent Camp, buying new playground equipment, collaborating with the school to purchase new technology, ensuring there are Curriculum and Enrichment programs at each grade level, organizing playground cleanup, helping to make our staff feel appreciated every year during appreciation week, and more. This group has been very successful and has been such an asset to our school and community.

Wendy Lambert continued saying New Boston educates its students in grades pre-K through 6th grade. We send our Middle and High School students (grade 7th through 12) to Goffstown through an AREA agreement which is a 10 year agreement with Goffstown which was renegotiated in 2014.

Wendy Lambert noted there have been some accounting discoveries in the SAU Business Office which effect both the New Boston and Goffstown School Districts. We do not have the exact number of the error at this time as the audit has not been completed, but initially, we think the number to be \$1 million. There is no money missing. This money was being held in an account. The Board has agreed that all money is to be given back to the tax payers. The SAU and the New Boston and Goffstown School Boards have been working very hard in

sorting out these pieces at Board levels. There are audits being completed and the New Boston School District is looking to move forward with a forensic audit to review the SAU Business Office. The SAU Board has hired an Interim Business Administrator and has posted a new full time Business Administrator position. To ensure this error does not happen again, the SAU Board has charged a committee to move forward in reviewing all SAU policies.

Wendy Lambert explained how the District budget process works. It starts with the school principal, Tori Underwood. The formal process starts in late August/Early September, but the budget is being reviewed all year long by Tori, the SAU and the School Board. Tori is always keeping the budget in mind throughout the school year. The Board gets updates and reviews all manifests and vouchers. Each receipt is looked at by a School Board representative (over the past few years it has been Mr. Dickey). In Early September, Tori asks that the teachers bring forward their budgets at the building level. She reviews, adjusts, and it has proven year after year to be a thoughtful, frugal and sensible budget. Multiple meetings are held at the SAU level where the budget is scrutinized, adjusted and looked at line by line many times over. In October, the Board reviews the budget line by line in multiple work sessions and meetings where the Board scrutinizes, questions and fine-tunes it yet again. After all these reviews and adjustments have taken place, the budget is then given to the Finance Committee for review. Wendy thanked the Finance Committee for taking time out of their busy lives to volunteer to review both the town and school budgets. The town is lucky to have the community it has that volunteer the hours they do to the local municipalities. The amount of time that goes into these volunteer positions is a lot and Wendy recognized the time taken to really review what the District brings forward. The Finance Committee is very thorough and asks great questions. Once the Finance Committee gives their input and their questions are answered, the budget is adjusted as necessary, finalized and prepared for voters.

Wendy Lambert noted there are two parts to the School District budget. One that includes the New Boston Central School portion and then the tuition which is calculated from the AREA Agreement, that we pay to Goffstown to educate our middle and high school students. We don't always get to hear about our Middle and High School students and the achievements that are happening in Goffstown. Wendy highlighted these:

At the Middle School,

- 7th and 8th Grade Chorus received an A in large group Festival and there are 16 musicians heading to the Music District Festival
- 7th and 8th Grade took 2nd and 3rd place in the Regional Mathematic League
- Just this past weekend, the Boys Basketball A Team won their Championship game.

At the High School:

- GHS has a Merit Scholar Program Semifinalist this year
- Every year we have Musicians who are sent to All State Music Festival and this year there are students being sent to Jazz All State.
- In the Art Department, there were numerous Scholastic Art Award recipients and 2 GOLD KEY WINNERS
- National Art Award Recognitions every year
- This year was the largest attendance to the Delegation to Yale Model Congress. They came home with Honorable Mentions and Best Legislation
- There was a High School Football player who was named Gatorade Player of the Year
- There was One First Place winner and Three Second Place winners in their division at the NH Science and Engineering Expo
- We have a great group of kids at the High School who are working so very hard doing Prevention Work with the Drug Enforcement Agency. You might have seen their Public Announcements on our local TV stations which is pretty impressive.
- Many, many Athletic and Academic Scholarships to Colleges each year.
- Extensive Community Service throughout the surrounding communities – the amount of volunteerism is extraordinary.

Wendy Lambert noted she brings this to the attention of the community because the community doesn't get to hear about all the amazing things our students are a part of at the Middle and High School and this shows that our students at New Boston Central School have a foundation like no other. Our students go on to Goffstown with the knowledge and preparation they need not just academically but they are given the keys

here in order to be successful students, friends and functioning members of a community, which is so very important. This is proven by the high achieving test scores and all the things mentioned earlier. We have some of the best educators around working with our children day in and day out. Between our staff here at New Boston Central School, the parents and families who live in our community and the amazing educators in Goffstown who help guide and grow who our children are and the amazing people they are becoming, our children are very lucky. We live in a very different world today than when we were children so when I can report that there are High School students (specifically New Boston kids) who are taking the opioid crisis head on, wanting to spend their extra time partnering with the DEA and other agencies to help communities tackle this issue, it makes her heart happy and confirms that we are doing something right. She said we face many challenges today in school and in the greater community that school districts are needing to modify their education plan to prepare students not only for career readiness and college, but offer supports that are not so academic in nature but impact our students' ability to succeed. Wendy thanked the many people in our schools and community who help to give our students the foundation they need to make the right choices and decisions to make this world a better place.

Wendy Lambert noted School Board meetings are always open to the public and the Board makes great efforts for all who attend to have an opportunity to speak both before and at the conclusion of the meetings. The Board and SAU are always available to answer any questions and are all welcome to the meetings.

Keith Diaz briefly reviewed the rules and procedures of the Deliberative Session, and invited the audience to voice any questions they may have. He confirmed that he has examined the documents and found them to be in order. The legal requirements were met and the Warrant was posted appropriately.

ARTICLE 1

To choose one member of the School Board for the ensuing three years

Bill Schmidt is the only candidate that filed for the School Board member position.

ARTICLE 2

“Shall the School District raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling FIFTEEN MILLION EIGHT HUNDRED SIXTY-EIGHT THOUSAND FOUR HUNDRED TWENTY-NINE DOLLARS (\$15,868,429.00) Should this article be defeated, the default budget shall be FIFTEEN MILLION EIGHT HUNDRED TWENTY-FIVE THOUSAND SIX HUNDRED TWENTY-EIGHT DOLLARS (\$15,825,628.00), which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.” This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

**The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 7-0-0 To Recommend**

Glen Dickey **MOVED** to pass the warrant article as written. Kary Jencks seconded the motion.

Tori Underwood presented a PowerPoint presentation on the budget.

Dan Rothman of Town Farm Road asked what constitutes the half million dollar increase in the total budget. The Board and Administrators noted 90% of this increase is due to tuition costs to Goffstown. They also noted the NBCS only portion of the budget had a slight increase this year of .035%.

Joe Constance of Bedford Road asked if the new math interventionist position that is partially grant funded is expected to be permanent or if student math skills are expected to level out making this position no longer needed. The Administrators noted this will be based on student needs and expected to be partially grant funded each year. NBCS has been supporting students without an IEP who need extra help in reading for years with a specialist. A similar math interventionist has been considered for years and this year seems like the right year to begin. All employment positions are critically reviewed each year and if not needed it will be cut. A math interventionist has not yet been hired.

Susan Hanson of Hutchinson Lane asked what caused the tuition to increase approximately \$950 per student in Goffstown when costs barely changed in New Boston. The Administrators said the tuition cost is calculated using an algorithm in the AREA Agreement and teacher salaries are the primary driver of the increase.

With no further questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED**.

ARTICLE 3

Shall the School District vote to approve the cost items included in the 3-year Collective Bargaining Agreement reached between the New Boston School Board and the New Boston Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2018 – 2019	\$ 35,367.00
2019 – 2020	\$ 20,439.00
2020 – 2021	\$ 19,302.00

And further to raise and appropriate the sum of THIRTY-FIVE THOUSAND THREE HUNDRED SIXTY-SEVEN DOLLARS (\$35,367.00) for the 2018-2019 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels and to take TWO THOUSAND TWO HUNDRED FIFTEEN DOLLARS (\$2,215.00) from the Food Service Revenue accounts with the remaining THIRTY-THREE THOUSAND ONE HUNDRED FIFTY-TWO DOLLARS (\$33,152.00) to come from taxation. This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required)

***The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 7-0-0 To Recommend***

Kary Jencks **MOVED** to pass Article 3 as written. Wendy Lambert seconded the motion.

Kary Jencks presented a PowerPoint presentation on the Collective Bargaining Agreement. Support staff in the audience were invited to stand for recognition of their incredible work for NBCS.

Kary Jencks spoke to the article saying the Board and Support Staff Association met many times last fall working diligently to prepare the best contract for all involved including taxpayers, support staff and students. Wording in key areas of the existing contract were updated and agreed upon by both sides. The new contract will be in place for three years starting in the summer of 2018. The contract provides for a grid increase of 1.3% to step 10 in year one. Additionally in year one, steps 1-9 are modified so that each step “up” results in a consistent 2% wage increase. Modifying the steps in this manner results in a more competitive alignment of starting wages for the support staff unit. Because of competitive benchmarking, the kitchen positions were not adjusted in the same manner, they were adjusted by the same 1.3% as step 10. In years two and three, the salary grid is increased by 1.3%. The Board feels that these increases are fair and provide its support staff with more competitive salaries and benefits. The Board looks forward to continuing the long-standing, amicable relations it shares with its employees. The Board and Finance Committee voted unanimously to approve this contract. Article 3 requests voter approval of a three year collective bargaining agreement with the New Boston Support Staff Association.

With no questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED**.

ARTICLE 4

To see if the School District will vote to raise and appropriate up to ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) for deposit into the existing New Boston Central School Facilities Renovation and Repair Fund and to authorize the use of that amount from the June 30, 2018 Unreserved Fund balance (surplus) available for transfer on July 1, 2018. This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required.)

The School Board Voted 5-0-0 To Recommend

The Finance Committee Voted 7-0-0 To Recommend

Fred Hayes **MOVED** to pass Article 4 as written. Bill Schmidt seconded the motion.

Fred Hayes spoke to the article saying this article is asking the voters for authorization to deposit up to \$100,000.00 into the Renovations and Repair Capital Reserve Fund, should there be adequate funds to do so at the end of the fiscal year. The purpose of this fund is to cover renovation and repair costs of the school (e.g., partial roof replacement completed in 2017, future parking lot repairs, window repair or replacement, etc.) as well as emergency repairs (failed septic system, failed fire cistern, discovery of leaking oil tanks adjacent to the White Buildings), that arise during the budget cycle. The fund currently contains \$105,000. \$100,000 is being requested to cover the lengthy list of repairs and renovations developed over the past few years with input from local contractors, engineers and tradesmen. The entire list encompasses projects from landscape and grounds maintenance, interior and exterior building repairs and mechanical system repairs and updates. The Board recognizes that while we have neither the time nor the funding to accomplish all of the items in a single year, a \$100,000 deposit would allow us to work on the top priority items. The School facility is the largest asset in Town and we have a duty to maintain it. This article would be funded from unencumbered monies from this year. The money in this account would be spent only after School Board authorization. In order to deposit money into this fund, it requires a vote by the voters on a Warrant Article each year.

With no questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED** unanimously.

Lynn Wawrzyniak of Davis Lane moved to restrict reconsideration on Articles 2, 3 and 4, seconded by Kaleb Jacob. This motion also passed.

Dan Rothman of Town Farm Road asked for more detail about the \$1 million and forensic audit referenced earlier and asked when this would impact taxes. The Board noted the initial annual audit is not yet complete. The Board hopes to move forward with the forensic audit at the Board meeting immediately following this Deliberative Session. The exact amount will be determined. The District cannot keep the money, it will be returned to the town as of June 30, 2018.

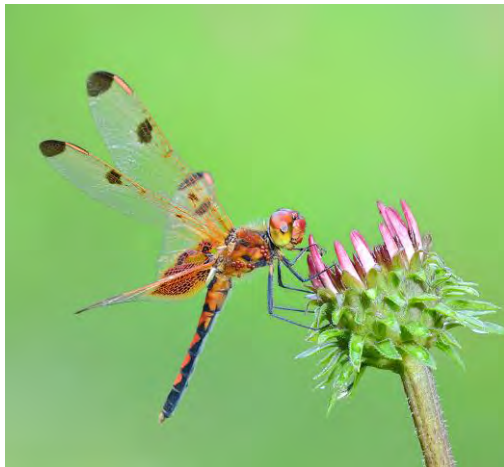
Dan Rothman asked if it would affect taxes all year or if there would be other options. The Board said the New Boston School District's only option is to return the money to the town once the audit was completed. The District cannot keep the money per RSA. The Goffstown School District had a few options to consider that can be viewed on the SAU website.

Keith Diaz thanked the School Board, administration, ballot clerks, staff and custodians. He noted voting would take place at New Boston Central School on March 13, 2018 between 7:00AM and 7:00PM. Mindi Charles moved to adjourn the meeting, seconded by Valerie Diaz. This motion passed.

At 8:11 PM Keith Diaz declared the meeting adjourned.

Respectfully submitted,

Maralyn Segien
School District Clerk



Calico Pennant

Photo by: Michael Thomas

Dragonflies are completely harmless – they do not sting and you'd have to work pretty hard to get one to bite you. Indeed, they are beneficial in the same respect spiders and other predators are beneficial – they help keep the burgeoning insect population in check. Many of these species prey on each other; I often see dragonflies with damselflies in their clutches. Dragonflies are among the most ancient of living creatures.

OFFICIAL BALLOT FOR
THE SCHOOL
DISTRICT OF NEW BOSTON,
NEW HAMPSHIRE

MARCH 13, 2018

MARALYN SEGIEN
SCHOOL DISTRICT CLERK

ARTICLE 1

MEMBER OF THE SCHOOL BOARD

THREE YEARS

(Vote for One)

Bill Schmidt 940

☐

Write In

ARTICLE 2

“Shall the School District raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling FIFTEEN MILLION EIGHT HUNDRED SIXTY-EIGHT THOUSAND FOUR HUNDRED TWENTY-NINE DOLLARS (\$15,868,429.00) Should this article be defeated, the default budget shall be FIFTEEN MILLION EIGHT HUNDRED TWENTY-FIVE THOUSAND SIX HUNDRED TWENTY-EIGHT DOLLARS (\$15,825,628.00), which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.” This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 7-0-0 To Recommend

YES 794 NO 492

ARTICLE 3

Shall the School District vote to approve the cost items included in the 3-year Collective Bargaining Agreement reached between the New Boston School Board and the New Boston Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level:

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2019 – 2020	\$ 20,439.00
2020 – 2021	\$ 19,302.00

And further to raise and appropriate the sum of THIRTY-FIVE THREE HUNDRED SIXTY-SEVEN DOLLARS (\$35,367.00) for the 2018-2019 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels and to take TWO THOUSAND TWO HUNDRED FIFTEEN DOLLARS (\$2,215.00) from the Food Service Revenue accounts with the remaining THIRTY-THREE THOUSAND ONE HUNDRED FIFTY-TWO DOLLARS (\$33,152.00) to come from taxation. This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required)

The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 7-0-0 To Recommend

YES 787 NO 461

ARTICLE 4

To see if the School District will vote to raise and appropriate up to ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) for deposit into the existing New Boston Central School Facilities Renovation and Repair Fund and to authorize the use of that amount from the June 30, 2018 Unreserved Fund balance (surplus) available for transfer on July 1, 2018. This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required.)

The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 7-0-0 To Recommend

YES 879 NO 367

New Boston School District 2019 Warrant

School Deliberative Ballot Determination Meeting February 5, 2019 The State of New Hampshire

To the Inhabitants of the School District in the Town of New Boston qualified to vote in District affairs:

You are hereby notified to meet on Tuesday, the Fifth day of February 2019, in the Tom Mansfield Gym at New Boston Central School, at 7:00 P.M. for the first session of the School District Annual Meeting, also known as the first Deliberative Session, to act on the following subjects and determine matters which will then be voted upon by official ballot on Tuesday, March 12, 2019.

You are further notified to meet on Tuesday, the Twelfth day of March 2019, also known as the second session, to vote on all matters by official ballot. The polls are open on March 12, 2019 at seven o'clock in the forenoon until seven o'clock in the evening in the Tom Mansfield Gym at New Boston Central School.

ARTICLE 1

To choose two members of the School Board for the ensuing three years

ARTICLE 2

“Shall the School District raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling SIXTEEN MILLION THREE HUNDRED TWENTY-NINE THOUSAND THREE HUNDRED THREE DOLLARS (\$16,329,303.00)? Should this article be defeated, the default budget shall be SIXTEEN MILLION TWO HUNDRED FIFTY-ONE THOUSAND ONE HUNDRED ELEVEN DOLLARS (\$16,251,111.00), which is the same as last year, with certain adjustments required by previous action of the School District or by

law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.” This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board voted 4-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend

ARTICLE 3

To see if the New Boston School District will vote to approve the cost items included in the three-year Collective Bargaining Agreement reached between the New Boston School Board and the New Boston Education Association, which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2019-2020	\$108,627
2020-2021	\$109,965
2021-2022	\$158,378

and further to raise and appropriate the sum of ONE HUNDRED EIGHT THOUSAND SIX HUNDRED TWENTY-SEVEN DOLLARS (\$108,627.00) for the 2019-2020 fiscal year; this amount to be offset by ONE THOUSAND SEVEN HUNDRED FIVE DOLLARS (\$1,705.00) from the Special Revenue Fund with the remaining amount of ONE HUNDRED SIX THOUSAND NINE HUNDRED TWENTY-TWO DOLLARS (\$106,922.00) to be raised by taxation for the purpose of funding the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This appropriation is in addition to Warrant Article #2 the Operating Budget. (Majority vote required.)

The School Board voted 4-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend

ARTICLE 4

To see if the School District will vote to raise and appropriate ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) for deposit into the existing New Boston Central School Facilities Renovation and Repair Fund and to authorize the use of that amount from the June 30, 2019 Unreserved Fund balance (surplus) available for transfer on July 1, 2019. This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required.)

*The School Board voted 4-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend*

GIVEN UNDER OUR HANDS AT SAID NEW BOSTON ON THIS
23 DAY OF JANUARY 2019.

Wendy Lambert, Chair

Fred Hayes

Kary Jencks

William Schmidt

Robert Witt

SCHOOL BOARD



Turtles on a Log

Photo by: Joel Stave

Some turtle species are more social, and can aggregate in large numbers while sunning or feeding.

New Boston School District 2019-2020 Expenditure Budget

Function	2017-2018 Actual & Encumbered	2017-2018 Budget	2018-2019 Appropriation	2019-2020 Proposed Budget	From 2018-2019 Appropriation	%Chg	%Chg
1100-1199 Regular Education	\$9,900,184	\$10,115,496	\$10,602,055	\$10,645,790	\$43,735	0.41%	0.41%
1200-1299 Special Education	\$1,828,371	\$2,037,277	\$2,027,836	\$2,174,411	\$146,575	7.23%	7.23%
1300-1399 Vocational Programs	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1410 Co-Curricular	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1420 Athletics	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1430 Summer School Programs	\$66,980	\$58,402	\$58,178	\$60,883	\$2,705	4.65%	0.00%
1400-1499	\$66,980	\$58,402	\$58,178	\$60,883	\$2,705	4.65%	0.00%
1600 Adult Education Programs	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1810 Field Rental	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1600-1899	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
2120 Guidance	\$93,220	\$93,941	\$88,320	\$89,923	\$1,603	1.81%	1.81%
2125 Guidance Records	\$3,510	\$3,861	\$3,861	\$3,861	\$ -	0.00%	0.00%

Function	2017-2018 Actual & Encumbered	2017-2018 Budget	2018-2019 Appropriation	2019-2020 Proposed Budget	From 2018-2019 Appropriation
2130 Health Services	\$86,531	\$92,727	\$80,688	\$81,001	\$313 0.39%
2140 Psychology Services	\$34,538	\$39,430	\$49,885	\$79,057	\$29,172 58.48%
2150 Speech Pathology and Audio	\$165,181	\$172,368	\$157,721	\$187,086	\$29,365 18.62%
2163 Occupational Therapy	\$114,686	\$122,709	\$100,922	\$102,157	\$1,235 1.22%
2180* Other Student Support *	\$ - \$	-	\$156,943	\$157,078	\$135 0.09%
2190 Outside Consultants	\$17,000	\$17,000	\$23,785	\$63,785	
2000-2199	\$514,666	\$542,036	\$662,125	\$763,948	\$101,823 15.38%
2210 Summer Curriculum Development	\$4,230	\$9,543	\$9,580	\$9,562	
2212 Professional Book and Printed	\$ -	\$500	\$500	\$500	\$ 0.00%
2213 Staff Development and Training	\$2,333	\$11,500	\$11,500	\$11,500	\$ 0.00%
2222 Information Center Services	\$105,930	\$107,378	\$115,279	\$106,955	(\$8,324) -7.22%
2290 Technical Support Services	\$ - \$	-	\$59,029	\$65,624	\$6,595 11.17%
2200-2299	\$112,493	\$128,921	\$195,888	\$194,141	(\$1,747) -0.89%
2311 School Board	\$11,783	\$10,649	\$12,148	\$13,395	\$1,247 10.27%
2313 Treasurer	\$811	\$812	\$812	\$812	\$ 0.00%
2314 District Meeting	\$893	\$2,044	\$2,044	\$2,543	\$499 24.41%
2317 Audit Services	\$11,340	\$3,500	\$3,500	\$9,240	\$5,740 164.00%

Function	2017-2018 Actual & Encumbered	2017-2018 Budget	2018-2019 Appropriation	2019-2020 Proposed Budget	From 2018-2019 Appropriation
2318 Legal Services	\$3,725	\$5,000	\$8,500	\$10,000	\$1,500 17.65%
2310-2319	\$28,552	\$22,005	\$27,004	\$35,990	\$8,986 33.28%
2321 SAU Services	\$446,113	\$446,113	\$477,761	\$503,717	\$25,956 5.43%
2410 Administration	\$488,707	\$578,799	\$425,386	\$443,412	\$18,026 4.24%
2490 Other Student Support Services	-	\$2,500	\$2,500	\$2,500	\$. 0.00%
2400:2499	\$488,707	\$581,299	\$427,886	\$445,912	\$18,026 4.21%
2519 Other Fiscal Services	\$ -	\$ -	\$ -	\$ -	\$. 0.00%
2620 Building Operations	\$583,003	\$433,885	\$414,158	\$435,101	\$20,943 5.06%
2630 Care and Upkeep of Grounds	\$10,071	\$8,700	\$8,700	\$8,700	\$. 0.00%
2640 Equipment Maintenance	\$ -	\$500	\$500	\$500	\$. 0.00%
2660 Public School Infrastructure	\$2,952	\$ -	\$ -	\$ -	\$ -
2600-2699	\$596,026	\$443,085	\$423,358	\$444,301	\$20,943 4.95%
2721 Transportation	\$535,293	\$532,222	\$557,351	\$557,351	\$. 0.00%
2722 Special Needs Transportation	\$181,303	\$176,386	\$180,796	\$243,000	\$62,204 34.41%
2725 Field Trip Transportation	\$6,500	\$6,500	\$6,500	\$6,500	\$. 0.00%
2790 Other Transportation	\$250	\$2,900	\$2,900	\$2,900	\$. 0.00%
2700-2799	\$723,346	\$718,008	\$747,547	\$809,751	\$62,204 8.32%

Function	2017-2018 Actual & Encumbered	2017-2018 Budget	2018-2019 Appropriation	2019-2020 Proposed Budget	From 2018-2019 Appropriation
2800 Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$. 0.00%
2800-2999	\$ -	\$ -	\$ -	\$ -	\$. 0.00%
4100-4300 Land Acquisition	\$ -	\$ -	\$ -	\$3	\$3 0.00%
4500 Building and Construction	\$ -	\$ -	\$ -	\$1	\$1 0.00%
4600 Building Improvements	\$ -	\$ -	\$ -	\$ -	\$. 0.00%
5110 Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$. 0.00%
5120 Debt Service - Interest					\$. 0.00%
5251 Transfer to Capital Reserve	\$100,000	\$100,000	\$ -	\$ -	\$. 0.00%
5222 Transfer to Spec Rev Funds					\$.
Total General Fund**	\$14,705,438	\$15,092,642	\$15,649,638	\$16,078,848	\$429,210 2.74%
Fund 21 Food Service Fund	\$135,416	\$138,998	\$155,543	\$154,055	(\$1,488) -0.96%
Fund 22 Federal Grants Fund	\$96,400	\$82,743	\$96,400	\$96,400	0.00%
Boston School District	\$14,937,254	\$15,314,383	\$15,901,581	\$16,329,303	\$427,722 2.69%

Note:

The proposed fiscal year 2019-2020 column equals the MS-27 operating budget posted with the warrant.

* Function 2180 includes benefit costs of all employees other than teachers and paraprofessional level

** 2017-18 Actuals include encumbered funds.

2017- 2018 SAU #19

Administrator's Salaries

Town	Assistant		
	Superintend ent	Superinten dent	Business Manager
Goffstown	\$ 110,318	\$ 82,057	\$ 78,693
New Boston	\$ 32,636	\$ 24,276	\$ 23,281
	\$ 142,954	\$ 106,333	\$ 101,974

New Boston School District

Financial Report July 1, 2017 - June 30, 2018

Consolidated Fund Expenditure Summary

<u>Function</u>		<u>Total</u>
1000	Instruction	
1100	Regular Programs	\$ 9,983,265
1200	Special Education Programs	\$ 1,812,582
1260	ESL Services	\$ 42,481
1400	Summer Programs	\$ 66,981
2000	Support Services	
2100	Attendance Services	\$ 2,333
2120	Guidance	\$ 93,220
2125	Guidance Records	\$ 3,510
2130	Health	\$ 85,143
2140	Psychological	\$ 32,530
2150	Speech Pathology & Audiology	\$ 165,186
2160	Occupational Therapy	\$ 114,691
2190	Other Support - Pupil Services	\$ 16,385
2200	Instructional	
2210	Improvement of Instruction	\$ 5,274
2212	Instruction Program Development	\$ 875
2213	Staff Training	\$ 2,149
2220	Educational Media	\$ 103,940
2300	General Administration	

2310	School Board	\$	28,269
2320	Office of the Superintendent	\$	446,113
2400	School Administration	\$	493,650
2500	Financial Management		
2600	Building and Grounds Services	\$	448,251
2700	Pupil Transportation	\$	757,250
3100	Food Service	\$	138,998
4720	Roof Repairs	\$	141,125
5110	Bond Principal		
5120	Interest		
5200	Transfers to Other Funds	\$	139,868
	Total Expenditures	\$	15,124,067



Great White Heron

Photo by: Cyndie Wilson

New Boston School District
School Lunch Program Financial Statement
July 1, 2017 to June 30, 2018

Revenue

Sales	\$	101,272	
Transfer from General Fund	\$	456	
Reimbursements	\$	37,755	
Total Receipts			\$ 139,483

Expenses

Food & Milk	\$	46,136	
Wages and Benefits	\$	59,084	
Other	\$	33,777	
Total Expenses			\$ 138,997

Profit/Loss \$ 486



Black Bear "eating lunch"

Photo by: Joel Stave

New Boston School District

Actual General Fund Revenues Statement

July 1, 2017 to June 30, 2018

Revenue from Local Sources

District Assessment	\$10,479,764	
Tuition -from All Sources	\$81,278	
Transportation Fees from All Sources		
Investment Income / Other	\$9,732	
Other Revenue from Local Sources	\$62,104	
Total Revenue from Local Sources		\$10,632,877

Revenue from State Sources

Adequacy Grant	\$2,878,433	
Enhanced Education Tax	\$1,333,192	
Special Education Aid	\$30,756	
Other	\$11,232	
Total Revenue from State Sources		\$4,253,613

Revenue from Federal Sources

Restricted Grants in Aid From Fed		
Gov't thru State	\$89,268	
Total Revenue from Federal Sources		\$89,268

Interfund Transfer		0
Total General Fund Transfer		\$14,975,757

New Boston School District

Revenue Projections

School Board's Budget

	2017-2018 MS - 24	2018-2019 MS - 24	2019-2020 PROPOSED
Revenue from State Sources			
Adequacy Grants	\$ 2,874,997	\$ 2,878,854	\$ 2,957,043
School Building Aid			
Special Education Aid	\$ 23,789	\$ 42,667	\$ 22,000
Child Nutrition	\$ 1,850	\$ 2,000	\$ 2,000
Revenue from Federal Sources			
Federal Programs / Grants	\$ 96,400	\$ 96,400	\$ 96,400
Child Nutrition Programs & USDA	\$ 20,500	\$ 35,000	\$ 35,000
Other Revenue			
Earnings on Investments	\$ 1,800	\$ 1,800	\$ 1,800
Preschool Tuition			\$ 8,000
School Lunch Sales	\$ 120,416	\$ 120,758	\$ 121,855
Medicaid Reimbursement	\$ 25,000	\$ 22,500	\$ 40,000
Transfer for Food Service Fund		\$ 2,215	
Other Local Rvenue	\$ 2,600	\$ 2,600	\$ 1,500
Subtotal School Revenues & Credits	\$ 3,167,352	\$ 3,204,794	\$ 3,285,598
General Fund Balance	\$ 444,120	\$ 1,200,422	\$ 100,000
Total Revenues and Credits	\$ 3,611,472	\$ 4,405,216	\$ 3,385,598
District Assessment	\$ 10,479,764	\$ 10,140,331	\$ 11,569,635
State Assessment	\$ 1,333,192	\$ 1,358,249	\$ 1,374,070
TOTAL APPROPRIATION	\$ 15,424,428	\$ 15,903,796	\$ 16,329,303

Note:

- 1 Revenues are estimates and are subject to change
- 2 Special Warrant Articles and capital reserve deposits are not included



Edward T. Perry, CPA

James A. Sojka, CPA*

Sheryl A. Pratt, CPA

Michael J. Campo, CPA, MACC

April 18, 2018

To the Members of the School Board
New Boston School District
11 School Street
New Boston, NH 03045

Dear Members of the School Board:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of New Boston School District for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 23, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the New Boston School District are described in Note 1 to the financial statements. A new accounting policy was adopted for GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, and the application of existing policies was not changed during the year. GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55.

We noted no transactions entered into by New Boston School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the School District's financial statements were

Management's estimate of the tuition payable at year end that was recalculated due to the use of an incorrect per pupil cost rate. This information was recalculated using a new per pupil cost rate, from recalculated DOE-25 forms. We evaluated key factors and assumptions used to develop the tuition payable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, deferred inflows and outflows of resources related to pensions are based on assumptions of future events, such as employment, mortality, and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred inflows and outflows of resources related to pensions in determining that it is reasonable in relation to the financial statements taken as a whole.

PLODZIK & SANDERSON
Professional Association / Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX: 225-1380

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for the general fund, grants fund, food service fund, capital project fund, expendable trust fund, and governmental activities fund are all attached to this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 17, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to New Boston School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as New Boston School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

District Policies

Upon review of the School District's policies it was noted that several policies have not yet been adopted including but not limited to Fiscal Accounting & Reporting, Capital Assets, Fraud Prevention, Fiscal Management, and Fiscal Accounting and Reporting. Good accounting practice recommends that the School District have in place policies and procedures to provide accountability for their operations. The policies should be periodically reviewed to ensure that they are effective and working properly. If policies are not reviewed periodically, they may not reflect current processes or best practices due to changing technologies and business environments.

We recommend that all policies be reviewed and those that are missing be developed and adopted. Once adopted they should be reviewed every 3 to 5 years so that they are up to date and are effective for the processes in place.

Capital Asset Policy

No formal capital asset policy could be found. However, review of the June 30, 2016 audit report indicates that the threshold being used for capital assets is \$5,000.

We recommend that a capital asset policy be adopted to include a capital asset threshold and establishing policies over the capitalization and disposal of assets. In addition, the policy should also address the periodic inventory of the capital assets by an individual separate from the tracking of those assets.



Investment Policy

Upon review of the School District's investment policy, it was noted that it had not been updated since November of 2014. RSA 197:23-a paragraph IV, Treasurer's Duties – states that "At least yearly, the school board shall review and adopt an investment policy..." In addition, it was noted that the policy does not specifically address the types of investments that the School District can make, nor does it incorporate, any concepts of GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, which addresses items like custodial credit risk, concentration of credit risk, and interest rate risk.

We recommend that the School Board review the existing policy and amend it to address the types of investments that the School District uses and to also include the necessary GASB Statement No. 40 concepts. Finally, we recommend that the School Board review and approve the investment policy on an annual basis in accordance with the State statute.

Fund Balance Policy

In June of 1999 the Governmental Accounting Standards Board issued Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*, and in March 2009 Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was implemented, which became effective June 30, 2011. GASB Statement No. 34 requires that the School District formally establish a fund balance policy and GASB Statement No. 54 requires that the School District update its fund balance policy to enhance the usefulness of the fund balance information by providing clearer fund balance classifications that can be more consistently applied. As of June 30, 2017, the School District had not yet established or adopted a fund balance policy.

We recommend that the School Board adopt and formally approve such a policy.

Credit Card Policy

Upon documentation of the School District's policies we found that there is no formal credit card policy in place. We recommend that the School District document a formal credit card policy and address in the policy a requirement that supporting receipts be submitted for all charges; limiting the use of personal credit cards for School District purchases and the use of store credit cards.

Interim Account Reconciliation and Reporting

Accounting tasks, such as monthly reconciliations, play a key role in proving the accuracy of accounting data and information included in interim financial statements. Therefore, in order to provide more accurate and timely accounting information, we recommend that the School District establish effective review and reconciliation policies and procedures as a customary part of the accounting process. This would involve monthly reconciliations of accounts, and providing interim reports to both management and the School Board throughout the year.

Timely Reconciliation of Bank Statements

During our testing of the School District's bank reconciliations, we noted that reconciliations were not performed until several months after month's end. If errors are noted or questions arise on reconciling items it may be more difficult to resolve if not done so in a timely manner. Reconciling items should be researched promptly, so that corrective action may be taken, when and where necessary, to dispose of them. This process will substantially increase control over cash. We recommend that bank accounts be reconciled monthly, and reconciled to the general ledger, so that errors and adjustments can be quickly identified and corrected.

Food Service Fund – Student Balances

Our testing of the food service fund records indicated that the food service fund retained \$2,635 in student balances from "inactive" students. These balances represent money owed to students who no longer live in the School District. There is no indication of how long this money has been accumulating. While many of the balances were under \$10, several were larger, including four over \$150. Since this money does not belong to the School District, we recommend that this money be returned to the appropriate families. It is recommended that a decision be made for immaterial balances not be returned and retained by the fund. We also recommend that the Food Service Director develop a policy for student balances and how they are handled that can be approved by the School Board and implemented.



New Boston School District

April 18, 2018

Page 4

Treasurer's Duties

Upon review of the Treasurer's records and duties it was noted that the School District does not have a Deputy Treasurer. According to RSA 197:24-a, *Deputy Treasurer*, "The school district treasurer may appoint a deputy treasurer, subject to the approval of the school board..." Presently if the Treasurer is absent due to sickness, resignation, or otherwise, there is no one available to sign checks or perform any of the Treasurer's duties.

We therefore recommend that a Deputy Treasurer be appointed who can assume the duties of the Treasurer in the Treasurer's absence.

Capital Asset Records

Procedures over identifying and receiving capital asset additions and disposals are not adequate. At the present time, there is no procedure for maintaining and reconciling the capital asset records. The lack of such a procedure can lead to inaccurate reporting of capital asset costs, disposals, and depreciation expense on the year-end financial statements. To prevent the need for major adjustments to the capital asset records at the end of each year, we recommend that the capital asset records are reconciled on a monthly basis and a search for capital asset additions and disposals also be performed at this time.

Student Activity Funds

Student activity funds are typically generated through student fundraising efforts for student clubs and organizations. As the name implies, student activity funds account for money that is used to support extracurricular student activities. Student activity funds consist of resources received and held by the School District in a custodial capacity. The nature of the activity funds; however, makes them especially vulnerable to misuse, fraud, or error. Therefore, it is imperative that strong internal controls exist to ensure that funds are safely maintained.

We noted during our review of the student activity fund that the monthly bank reconciliations are not being reviewed by the School Principal.

We recommend that the School Principal review the monthly bank reconciliations for any unusual items and document their approval by signing off on the reconciliation. This will significantly improve the system of checks and balances necessary for strong internal controls. In addition, we recommend that the School District develop a policy on student activity funds and update it as necessary. The policy should be reviewed with all school officials to communicate the importance of the School District's policy and procedures over the student activity funds.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 75 Accounting, and Financial Reporting for Postemployment Benefits Other than Pensions, issued in June 2015, will be effective for the School District beginning with its fiscal year ending June 30, 2018. This Statement improves the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB). This statement replaces the requirements of Statements No. 45 and No. 57.

GASB Statement No. 81, Irrevocable Split-Interest Agreements, issued in March 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2018. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82, Pension Issues—an amendment of GASB Statements No. 67 No. 68 and No. 73, issued in March 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2018. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.



GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued in November 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2019. It addresses accounting and financial reporting for certain asset retirement obligations and establishes criteria for determining timing and pattern of recognition of a liability and corresponding deferred outflow of resources.

GASB Statement No. 84, *Fiduciary Activities*, issued in January 2017, will be effective for the School District beginning with its fiscal year ending June 30, 2020. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 85, *Omnibus 2017*, issued in March 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement addresses practice issues identified during implementation of certain GASB Statements.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued in May 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement improves the consistency of accounting and financial reporting for certain debt extinguishment transactions.

GASB Statement No. 87, *Leases*, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

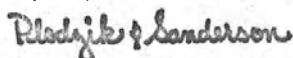
We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of School District's Proportionate Share of Net Pension Liability, and Schedule of School District Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the School Board and management of the New Boston School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



PLODZIK & SANDERSON
Professional Association

Enclosures



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the New Boston School District ("District"), we offer readers of the District's Financial Statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

1. **Financial Highlights**

- The assets and deferred outflow or resources of the District fell short of its liabilities and deferred inflows of resources at the close of the most recent year by (\$2,600,696) (*net position*). Of this amount, (\$3,470,564) (*unrestricted net position*), had it been positive, may have been used to meet the government's ongoing obligations to citizens and creditors. The negative unrestricted net position is attributable to the reporting of the District's proportional share of the actuarially determined retirement system's unfunded pension liability less the system's net position ("net pension liability"). Reporting the District's proportional share of the net pension liability does not impact the District's ability to meet its current obligations.
- The District's total net position changed by (\$409,494).
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,364,837, a change of (\$187,463) in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$992,217, of which \$892,217 is *available for spending* at the District Town Meeting's discretion or for tax relief, and \$100,000 has been retained for contingency in accordance with RSA 198:4-bII.
- Per GASB Statement Nos 68 and 71, the District is required to record its related share of net pension liability of the New Hampshire Retirement System. The net pension liability is the District's proportionate share of the retirement system's actuarially determined unfunded pension liability less the system's net position. This amount is reported only on the government-wide financial statements and has no impact on the fund financial statements of the District. At the end of the most recent year, our net pension liability is \$6,135,640.

2. **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the time of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The governmental activities of the District include instruction, support services, operations and maintenance, student transportation, and non-instructional services.

Fund Financial Statements. A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental Funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented to *government funds* with similar information presented for *government activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains four individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, and capital project fund which are considered to be major funds. Data from the other two funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements, because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* that is required to be disclosed by accounting principles generally accepted in the United States of America which includes this management discussion and analysis, the Schedule of School District's Proportionate Share of Net Pension Liability and Schedule of School District Contributions. Other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. This includes the combining and individual fund schedules.

3. **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the District, assets and deferred outflows of resources fell short of the liabilities and deferred inflows of resources by (\$2,600,696) at the close of the most recent fiscal year.

A portion of the District's net position, \$745,769 reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment and furnishings). The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The following is a summary of condensed statement of net position and statement of activities for government-wide financial data for the current and prior fiscal years.

New Boston School District's Condensed Statement of Net Position

Summary of Net Position Governmental Activities

	2017	As Restated 2016	% Change 2016-2017
Current and Other Assets	\$ 2,070,429	\$ 2,361,548	-12.33%
Capital Assets	745,769	695,377	7.25%
Total Assets	<u>2,816,198</u>	<u>3,056,925</u>	<u>-7.87%</u>
Deferred Outflows of Resources	1,718,778	477,086	260.27%
Long-Term Liabilities Outstanding	6,267,140	4,588,220	36.59%
Other Liabilities	691,865	794,686	-12.94%
Total Liabilities	<u>6,959,005</u>	<u>5,382,906</u>	<u>29.28%</u>
Deferred Inflows of Resources	176,667	342,307	-48.39%
Net Investment in Capital Assets	745,769	689,845	8.11%
Restricted Net Position	124,099	-	100.00%
Unrestricted Net Position	<u>(3,470,564)</u>	<u>(2,881,047)</u>	<u>20.46%</u>
Total Net Position	<u><u>\$ (2,600,696)</u></u>	<u><u>\$ (2,191,202)</u></u>	<u><u>18.69%</u></u>

Summary of Changes in Net Position
Governmental Activities

	2017 <u>Amount</u>	2016 <u>Amount</u>	\$ <u>Difference</u>	% <u>Difference</u>
Revenues:				
Program Revenue:				
Charges for Services	\$ 142,513	\$ 126,803	\$ 15,710	11.02%
Operating Grants and Contributions	263,005	84,372	178,633	67.92%
General Revenue:				
School District Assessment	9,736,898	10,889,779	(1,152,881)	-11.84%
Unrestricted Grants	3,933,273	2,655,657	1,277,616	32.48%
Miscellaneous & Interest	41,642	102,371	(60,729)	-145.84%
Total Revenues	<u>14,117,331</u>	<u>13,858,982</u>	<u>258,349</u>	<u>1.83%</u>
Expenses:				
Instruction	\$ 11,621,730	\$ 10,622,692	\$ 999,038	8.60%
Support Services:				
Student	541,081	761,989	(220,908)	-40.83%
Instructional Staff	117,412	-	117,412	100.00%
General Administration	17,049	-	17,049	100.00%
Executive Administration	426,550	456,375	(29,825)	-6.99%
School Administration	471,394	-	471,394	100.00%
Business	150	-	150	100.00%
Operation and Maintenance of Plant	424,195	852,818	(428,623)	-101.04%
Student Transportation	776,541	681,601	94,940	12.23%
Noninstructional Services	130,723	-	130,723	100.00%
Total Expenses	<u>14,526,825</u>	<u>13,375,475</u>	<u>1,151,350</u>	<u>7.93%</u>
Change in Net Position	(409,494)	483,507	(893,001)	218.07%
Net Position, beginning, as restated	(2,191,202)	(2,674,709)	483,507	-22.07%
Net Position, ending	<u>\$ (2,600,696)</u>	<u>\$ (2,191,202)</u>	<u>\$ (409,494)</u>	<u>15.75%</u>

Note: Beginning net position for the current year has been adjusted to reflect various changes. See Footnote 16 Prior Period Adjustments.

An additional portion of the District's net position \$124,099 represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$2,600,696), if it were positive, may have been used to meet the District's ongoing obligations to citizens and creditors.

Governmental Activities. As noted above, governmental activities net position changed by (\$409,494). Key elements of this change are as follows:

Governmental Activities:

Total net change in governmental funds fund balance:	
General Fund	\$(344,003)
Capital Project Fund	156,540
Other Governmental Funds	-
	<u>(187,463)</u>
Depreciation expense, net of capital asset additions	50,392
Change in compensated absences	(4,000)
Change in net pension liability, net of deferred resources	<u>(268,423)</u>
Total net change	<u><u>\$(409,494)</u></u>

4. **Financial Analysis of the Government's Funds**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end for the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,364,837, which is a change of (\$187,463) in comparison with the prior year. Key elements of this change are as follows:

Governmental Funds:

General Fund	\$ 1,240,738
Capital Projects Fund	\$ 124,099
Other Governmental Funds:	
Grants Fund	\$ -
Food Service Fund	\$ -
Total	<u><u>\$ 1,364,837</u></u>

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$992,217, of which \$100,000 is retained in accordance with RSA 198:4-bII, while total fund balance was \$1,240,738. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 6.97 percent of total general fund expenditures, while total fund balance represents 8.72 percent of that same amount.

5. **General Fund Budgetary Highlights**

The general fund is what most people think of as “the budget” since it is the fiscal point of the First Session of Annual Meeting (Deliberative) and largely supported by locally raised taxes. The general fund ended the fiscal year with an unassigned fund balance of \$992,217 of which \$892,217 will be returned to the taxpayers in 2017-2018 and \$100,000 will be retained in accordance with RSA 198:4-bII.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- General fund actual revenues totaling \$13,884,577 exceeded budgeted revenues by \$165,178 (.01%)
 - **Local sources** totaling \$105,090 exceeded budget by \$100,690 primarily due to additional student tuitions, investment earnings, and revenue from services billed to other districts.
 - **Federal sources** totaling \$80,533 exceeded budget by \$55,533 primarily due to additional revenues from Medicaid
- General fund expenditures and operating transfers including encumbrances to the subsequent year, totaling \$13,525,925 were less than appropriation totaling \$14,431,151, including encumbrances from the prior year, by \$905,226 (.067%)
 - **Instruction** totaling \$10,732,528 was below budget of \$11,626,982 by \$894,454 primarily due to under expenditures in salary and benefits as well as under expenditures in tuitions for Special Education.
 - **School Administration** totaling \$463,425 was below budget by \$47,610 primarily due to benefits for employees.
 - **Operating Transfers Out** totaling \$136,453 exceeded budget by \$86,103 primarily due to transfers from General Fund to Capital Project and Food Service Funds.

6. **Capital Asset and Debt Administration**

Capital Assets. The District’s investment in capital assets for its governmental activities as of June 30, 2017, amounted to \$745,769 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and building improvements, machinery, equipment and furnishings. The total change in the District’s investment in total capital assets for the current year was \$50,392 as evidenced below:

Capital Assets at Year End
Governmental Activities

	June 30, 2017	June 30, 2016 (As Restated)	% Change 2016-2017
Land	\$ 6,770	\$ 6,770	0.00%
Construction in Progress	141,125	-	100.00%
Buildings & Building Improvements	3,289,034	3,244,619	1.37%
Machinery, Equipment & Furnishings	34,451	34,451	0.00%
Less: Accumulated Depreciation	(2,725,611)	(2,590,463)	5.22%
Total	\$ 745,769	\$ 695,377	7.25%

Capital Asset Additions:	
Construction in Progress for the following projects:	
Central School Roofing	<u>\$ 141,125</u>
Equipment Additions:	
Kitchen and Gym Hallway Flooring	21,980
Sewer System Replacement	<u>22,435</u>
	<u>44,415</u>
Depreciation Expense	<u>(135,148)</u>
Total change in capital assets	<u>\$ 50,392</u>

Additional information on the District's capital assets can be found in the notes to the financial statements at Note 5.

Long-Term Debt

The table below illustrates the long-term debt of the District as of June 30, 2017. The compensated balances were calculated on vacation days and retirement stipend days for all eligible employees for compensation at retirement. In accordance with GASB 68, the calculated value of the unfunded state retirement to the District for FY 2016 is noted, Note 11.

Long-Term Debt Outstanding at Year End Governmental Activities			
	June 30, 2017	June 30, 2016 (As Restated)	% Change 2016-2017
Compensated Absences	\$ 131,500	\$ 127,500	-3.04%
Pension Related Liability	6,135,640	4,460,720	-27.30%
Total	<u>\$ 6,267,140</u>	<u>\$ 4,588,220</u>	<u>-26.79%</u>

Future Budgetary Implications

Significant activities or events, which will have an impact on future district finances, include:

- o The unassigned Fund Balance established in this Audit is intended to be returned at tax rate setting in October.
- o The State shifting cost responsibilities to local governments may have an impact on taxation calculation.
- o Future budgets will be developed based on actual expenditures in prior years, in particular reviewing salaries and benefits. Additionally, a more accurate approach to revenues will be included focusing on revenues derived from tuitions.

7. Request for Information

This financial report is designed to provide a general overview of the District's financing for all those with an interest in the District's finances. Questions, concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Business Administrator, C/O SAU#19, 11 School Street, New Boston, New Hampshire 03045.



Edward T. Perry, CPA

James A. Sojka, CPA*

Sheryl A. Pratt, CPA

Michael J. Campo, CPA, MACCNY

December 20, 2018

To the Members of the School Board
New Boston School District
11 School Street
Goffstown, NH 03045

Dear Members of the School Board:

Dorota M. LaClair, CPA**

Ashley J. Miller, CPA, MSA

Tyler A. Paine, CPA

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA

Derek M. Barron, CPA

Scott T. Eagen, CFE

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the New Boston School District for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 23, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the New Boston School District are described in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the New Boston School District changed accounting policies to change the way the School District calculates and reports the costs associated with postemployment benefits other than pensions by adopting State of Governmental Accounting Standards (GASB) Statement No. 75, *Accounting, and Financial Reporting for Postemployment Benefits Other than Pensions* in fiscal year 2017-18. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported Note 2-C, Accounting Change/Restatement.

We noted no transactions entered into by the New Boston School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the New Boston School District's financial statements were:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources as they relate to the New Hampshire Retirement System portion are based on the assumption of future events, such as employment, mortality and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the other postemployment benefits liability, deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the financial statements taken as a whole.

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Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for the general fund are attached to this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 19, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the New Boston School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the New Boston School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

School District Policies

Upon review of the School District's policies it was noted that several policies have not yet been adopted including but not limited to Fiscal Accounting & Reporting, Capital Assets, Fraud Prevention, Fiscal Management, and Fiscal Accounting and Reporting. Good accounting practice recommends that the School District have in place policies and procedures to provide accountability for their operations. The policies should be periodically reviewed to ensure that they are effective and working properly. If policies are not reviewed periodically, they may not reflect current processes or best practices due to changing technologies and business environments.

We recommend that all policies be reviewed and those that are missing be developed and adopted. Once adopted they should be reviewed every 3 to 5 years so that they are up to date and are effective for the processes in place.

Capital Asset Policy

No formal capital asset policy could be found. However, review of the June 30, 2016 audit report indicates that the threshold being used for capital assets is \$5,000.



We recommend that a capital asset policy be adopted to include a capital asset threshold and establishing policies over the capitalization and disposal of assets. In addition, the policy should also address the periodic inventory of the capital assets by an individual separate from the tracking of those assets.

Investment Policy

Upon review of the School District's investment policy, it was noted that it had not been updated since November of 2014. RSA 197:23-a paragraph IV, Treasurer's Duties – states that "At least yearly, the school board shall review and adopt an investment policy..." In addition, it was noted that the policy does not specifically address the types of investments that the School District can make, nor does it incorporate, any concepts of GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, which addresses items like custodial credit risk, concentration of credit risk, and interest rate risk.

We recommend that the School Board review the existing policy and amend it to address the types of investments that the School District uses and to also include the necessary GASB Statement No. 40 concepts. Finally, we recommend that the School Board review and approve the investment policy on an annual basis in accordance with the State statute.

Fund Balance Policy

In June of 1999 the Governmental Accounting Standards Board issued Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis – for State and Local Governments*, and in March 2009 Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was implemented, which became effective June 30, 2011. GASB Statement No. 34 requires that the School District formally establish a fund balance policy and GASB Statement No. 54 requires that the School District update its fund balance policy to enhance the usefulness of the fund balance information by providing clearer fund balance classifications that can be more consistently applied. As of June 30, 2018, the School District had not yet established or adopted a fund balance policy.

We recommend that the School Board adopt and formally approve such a policy.

Credit Card Policy

Upon documentation of the School District's policies we found that there is no formal credit card policy in place. We recommend that the School District document a formal credit card policy and address in the policy a requirement that supporting receipts be submitted for all charges; limiting the use of personal credit cards for School District purchases and the use of store credit cards.

Information Technology (IT) Incident Report Policy

The School District is lacking a formal policy that states how to report incidents, problems and errors related to Information Technology (IT) to ensure that they are resolved in a timely manner. A formal policy over this area will increase efficiency and ensure that the School District's IT processes are performed accurately in relation to its financial software. We recommend that the District formalize an incident report policy to communicate IT problems consistently and timely.

Timely Reconciliation of Bank Statements

During our testing of the School District's bank reconciliations, we noted that reconciliations were not performed until several months after month's end. If errors are noted or questions arise on reconciling items it may be more difficult to resolve if not done so in a timely manner. Reconciling items should be researched promptly, so that corrective action may be taken, when and where necessary, to dispose of them. This process will substantially increase control over cash. We recommend that bank accounts be reconciled monthly, and reconciled to the general ledger, so that errors and adjustments can be quickly identified and corrected.

Food Service Fund – Student Balances

Our testing of the food service fund records indicated that the food service fund retained \$2,635 in student balances from "inactive" students. These balances represent money owed to students who no longer live in the School District. There is no indication of how long this money has been accumulating. While many of the balances were under \$10, several were larger, including four over \$150. Since this money does not belong to the School District, we recommend that this money be returned to the appropriate families. It is recommended that a decision be made for the immaterial balances and how they should be handled. We also recommend that the Food Service Director develop a policy for student balances and how they are handled that can be approved by the School Board and implemented.



Student Activity Funds

Student activity funds are typically generated through student fundraising efforts for student clubs and organizations. As the name implies, student activity funds account for money that is used to support extracurricular student activities. Student activity funds consist of resources received and held by the School District in a custodial capacity. The nature of the activity funds; however, makes them especially vulnerable to misuse, fraud, or error. Therefore, it is imperative that strong internal controls exist to ensure that funds are safely maintained.

We noted during our review of the student activity fund that the monthly bank reconciliations are not being reviewed by the School Principal.

We recommend that the School Principal review the monthly bank reconciliations for any unusual items and document their approval by signing off on the reconciliation. This will significantly improve the system of checks and balances necessary for strong internal controls. In addition, we recommend that the School District develop a policy on student activity funds and update it as necessary. The policy should be reviewed with all school officials to communicate the importance of the School District's policy and procedures over the student activity funds.

Purchase Orders

Of the thirty-one disbursements examined four, or thirteen percent, were noted to have invoice dates that preceded that of the purchase order. Purchase orders should be obtained and approved prior to obtaining the goods or services requested. This can cause an increased risk for purchases to be made that is disallowed by management or over expending of budget lines. We recommend that the School District's purchasing policy be followed, and all purchases should have an approved purchase order prior to ordering goods or services.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued in November 2016, will be effective for the School District beginning with its fiscal year ending June 30, 2019. It addresses accounting and financial reporting for certain asset retirement obligations and establishes criteria for determining timing and pattern of recognition of a liability and corresponding deferred outflow of resources.

GASB Statement No. 84, *Fiduciary Activities*, issued in January 2017, will be effective for the School District beginning with its fiscal year ending June 30, 2020. This Statement will improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued in May 2017, will be effective for the School District with its fiscal year ending June 30, 2018. This Statement improves the consistency of accounting and financial reporting for certain debt extinguishment transactions.

GASB Statement No. 87, *Leases*, issued in June 2017, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, issued April 2018, will be effective for the School District with its fiscal year ending June 30, 2019. This Statement will improve the information that is disclosed in notes to the government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.



GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, issued June 2018, will be effective for the School District with its fiscal year ending June 30, 2021. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and 61*, issued August 2018, will be effective for the School District with its fiscal year ending June 30, 2020. This Statement will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

- Management's Discussion & Analysis,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of the School District's Proportionate Share of Net Pension Liability, and
- Schedule of School District Contributions - Pensions

Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of the School Board and management of the New Boston School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



PLODZIK & SANDERSON
Professional Association

Enclosures



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the New Boston School District ("District"), we offer readers of the District's Financial Statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

1. Financial Highlights

- The assets and deferred outflow of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent year by \$(2,674,175) (*net position*). Of this amount, (\$3,457,870) (*unrestricted net position*), had it been positive, may have been used to meet the government's ongoing obligations to citizens and creditors. The negative unrestricted net position is attributable to the reporting of the District's proportional share of the actuarially determined retirement system's unfunded pension liability less the system's net position ("net pension liability"). Reporting the District's proportional share of the net pension liability does not impact the District's ability to meet its current obligations.
- The District's total net position changed by \$145,867.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,933,333, a change of \$213,555 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,350,422, of which \$1,200,422 is available for spending at the District Town Meeting's discretion or for tax relief, and \$150,000 has been retained for contingency in accordance with RSA 198:4-b11.
- Per GASB Statement Nos 68 and 71, the District is required to record its related share of net pension liability of the New Hampshire Retirement System. The net pension liability is the District's proportionate share of the retirement system's actuarially determined unfunded pension liability less the system's net position. This amount is reported only on the government-wide financial statements and has no impact on the fund financial statements of the District. At the end of the most recent year, our net pension liability is \$5,688,235.
- The District partially implemented Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, during fiscal year 2018. The beginning net position for governmental activities was restated by \$(574,287) for the OPEB provided by NHRS to retroactively report the increase/decrease in the net OPEB liability as of July 1, 2017. OPEB expense for fiscal year 2017 and deferred outflows of resources at June 30, 2017 were not restated because the information needed to restate those amounts was not available.

2. Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the items

reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the time of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

The governmental activities of the District include administration, instruction, support services, operations and maintenance, transportation, and non-instructional services.

Fund Financial Statements. A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental Funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented to *government funds* with similar information presented for *government activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains four individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund and grants fund, which are considered to be a major fund. Data from the other two funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its general and grants funds. A budgetary comparison statement has been provided for the major general and grants funds to demonstrate compliance with this budget.

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements, because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* that is required to be disclosed by accounting principles generally accepted in the United States of America which includes this management discussion and analysis, the Schedule of School District's Proportioned share of Net Pension Liability, Schedule of School District Contributions – Pensions, Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability, Schedule of the District Contributions – Other Postemployment Benefits. Other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. This includes the combining and individual fund schedules.

3. **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the District, assets and deferred outflows of resources fell short of the liabilities and deferred inflows of resources by \$2,674,175 at the close of the most recent fiscal year.

The largest portion of the District's net position \$761,310 reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment and furnishings), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of condensed statement of net position and statement of activities for government-wide financial data for the current and prior fiscal years.

New Boston School District's Condensed Statement of Net Position

Summary of Net Position Governmental Activities			
	2018	As Restated 2017	% Change 2017-2018
Current and Other Assets	\$ 2,119,438	\$ 2,070,429	2.37%
Capital Assets	761,310	745,769	2.08%
Total Assets	2,880,748	2,816,198	2.29%
Deferred Outflows of Resources	1,263,293	1,800,930	-29.85%
Long-Term Liabilities Outstanding	6,424,990	6,923,579	-7.20%
Other Liabilities	174,351	336,924	-48.25%
Total Liabilities	6,599,341	7,260,503	-9.11%
Deferred Inflows of Resources	218,875	176,667	23.89%
Net Investment in Capital Assets	761,310	745,769	2.08%
Restricted Net Position	22,385	124,099	-81.96%
Unrestricted Net Position	(3,457,870)	(3,689,910)	-6.29%
Total Net Position	<u>\$(2,674,175)</u>	<u>\$(2,820,042)</u>	<u>-5.17%</u>

Summary of Changes in Net Position
Governmental Activities

	2018	2017	\$	%
	<u>Amount</u>	<u>Amount</u>	<u>Difference</u>	<u>Difference</u>
Revenues:				
Program Revenue:				
Charges for Services	\$ 182,550	\$ 142,513	\$ 40,037	21.93%
Operating Grants and Contributions	242,440	263,005	(20,565)	-8.48%
General Revenue:				
School District Assessment	10,479,764	9,736,898	742,866	7.09%
Unrestricted Grants	4,220,941	3,933,273	287,668	6.82%
Miscellaneous & Interest	72,066	41,642	30,424	42.22%
Total Revenues	<u>15,197,761</u>	<u>14,117,331</u>	<u>1,080,430</u>	<u>7.11%</u>
Expenses:				
Instruction	\$ 12,085,850	\$ 11,621,730	\$ 464,120	3.84%
Support Services:				
Student	529,755	541,081	(11,326)	-2.14%
Instructional Staff	107,743	117,412	(9,669)	-8.97%
General Administration	28,270	17,049	11,221	39.69%
Executive Administration	446,113	426,550	19,563	4.39%
School Administration	503,827	471,394	32,433	6.44%
Business	-	150	(150)	-100%
Operation and Maintenance of Plk	454,086	424,195	29,891	6.58%
Student Transportation	757,251	776,541	(19,290)	-2.55%
Noninstructional Services	138,999	130,723	8,276	5.95%
Total Expenses	<u>15,051,894</u>	<u>14,526,825</u>	<u>525,069</u>	<u>3.49%</u>
Change in Net Position	145,867	(409,494)	555,361	380.73%
Net Positon, beginning, as restated	(2,820,042)	(2,410,548)	(409,494)	14.52%
Net Position, ending	<u>\$ (2,674,175)</u>	<u>\$ (2,820,042)</u>	<u>\$ 145,867</u>	<u>-5.45%</u>

Note: Beginning net position for the current year has been adjusted to reflect various changes. See Footnote 16 Prior Period Adjustments.

An additional portion of the District's net position \$22,385 represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$(2,674,175), if it were positive, may have been used to meet the District's ongoing obligations to citizens and creditors.

Governmental Activities. As noted above, governmental activities net position changed by \$145,867. Key elements of this change are as follows:

Governmental Activities:

Total net change in governmental funds fund balances	
General Fund	\$ 314,784
Grants Fund	-
Other Governmental Funds	(101,229)
	<u>213,555</u>
Change in capital assets	15,541
Change in compensated absences	28,500
Change in net OPEB liability, net of deferred resources	(8,977)
Change in net pension liability, net of deferred resources	(102,752)
Total net change	<u>\$ 145,867</u>

4. Financial Analysis of the Government's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end for the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,933,333, which is a change of \$213,555 in comparison with the prior year. Key elements of this change are as follows:

Governmental Funds:

General Fund	\$ 1,910,463
Grants Fund	\$ -
Other Governmental Funds:	
Capital Project Fund	\$ 22,385
Food Service Fund	\$ 485
Total	<u>\$ 1,933,333</u>

The general fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,350,422, of which \$150,000 is retained in accordance with RSA 198:4-bII, while total fund balance was \$1,910,463. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 9.7 percent of total general fund expenditures, while total fund balance represents 13.7 percent of that same amount.

5. **General Fund Budgetary Highlights**

The general fund is what most people think of as "the budget" since it is the fiscal point of the First Session of Annual Meeting (Deliberative) and largely supported by locally raised taxes. The general fund ended the fiscal year with an unassigned fund balance of \$1,350,422 of which \$1,200,422 will be returned to the taxpayers in 2018-2019 and \$150,000 will be retained in accordance with RSA 198:4-bII.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- General fund actual revenues totaling \$14,975,761 exceeded budgeted revenues by \$234,619 (1.6%)
 - **Local sources** totaling \$153,116 exceeded budget by \$148,716 due to a combination of over collection of tuition revenue and under estimation of local revenue sources.
 - **State sources** totaling \$4,253,613 exceeded budget by \$21,635, this amount is minor (.5%) and is attributed to state adequacy aid revenues being slightly higher than expected.
 - **Federal sources** totaling \$89,268 exceeded budget by \$64,268 due to much higher than expected Medicaid reimbursements.
- General fund expenditures totaling \$14,727,252 were less than appropriation totaling \$15,092,642, by \$365,390.
 - **Instruction** totaling \$11,784,384 was below budget by \$426,791 primarily due to under expenditures in salary and benefits, as well as under expenditures in special education.
 - **School Administration** totaling \$491,925 was below budget by \$89,374 due to benefits costs that were lower than anticipated.
 - **Student Transportation** totaling \$757,251 exceeded budget by \$39,243 due to unexpected special education transportation costs.
 - **Operation and Maintenance of Plant** totaling \$593,974 exceeded budget by \$150,889 primarily due to a roofing project to a section of the New Boston Central School.
 - **Operating Transfers Out** totaling \$137,256 exceeded budget by \$44,636 primarily due to transfer from the General Fund to the Capital Project Fund.

6. **Capital Asset and Debt Administration**

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2018, amounted to \$761,310 (net of accumulated depreciation). This investment in capital assets includes land, buildings and building improvements, machinery and equipment, and furnishings. The total change in the District's investment in total capital assets for the current year was \$15,541 as evidenced below:

Capital Assets at Year End Governmental Activities			
	June 30, <u>2018</u>	June 30, <u>2017</u>	% Change <u>2017-2018</u>
Land	\$ 6,770	\$ 6,770	0.00%
Construction in Progress	282,250	141,125	100.00%
Buildings & Building Improvements	3,289,034	3,289,034	0.00%
Machinery, Equipment & Furnishings	40,317	34,451	17.03%
Less: Accumulated Depreciation	<u>(2,857,061)</u>	<u>(2,725,611)</u>	<u>4.82%</u>
Total	<u>\$ 761,310</u>	<u>\$ 745,769</u>	<u>2.08%</u>

Capital Asset Additions:

Construction in Progress for the following projects:

Central School Roofing \$ 141,125

Equipment Additions:

Burnisher 5,866

Depreciation Expense (131,450)

Total change in capital assets \$ 15,541

Additional information on the District's capital assets can be found in the notes to the financial statements at Note 5.

Long-Term Debt

The table below illustrates the long-term debt of the District as of June 30, 2018. The compensated balances were calculated on vacation days and retirement stipend days for all eligible employees for compensation at retirement. In accordance with GASB 68, the calculated value of the unfunded state retirement to the District for FY 2017 is noted, Note 11.

Long-Term Debt Outstanding at Year End
Governmental Activities

	June 30, 2018	June 30, 2017 (As Restated)	% Change 2016-2017
Compensated Absences	\$ 103,000	\$ 131,500	27.67%
Net Other postemployment benefits liability	633,755	656,439	3.58%
Pension Related Liability	5,688,235	6,135,640	7.87%
Total	<u>\$ 6,424,990</u>	<u>\$ 6,923,579</u>	<u>7.76%</u>

Future Budgetary Implications

Significant activities or events, which will have an impact on future district finances, include:

- The State shifting cost responsibilities to local governments may have an impact on taxation calculation.
- The unassigned Fund Balance established in this audit is intended to be returned at tax rate setting in October.
- Future budgets will continue to be developed based on actual expenditures in prior years, in particular reviewing salary and benefits. Additionally, a more accurate approach to revenues is being implemented focusing on funding derived from tuitions and other local sources.

7. Request for Information

This financial report is designed to provide a general overview of the District's financing for all those with an interest in the District's finances. Questions, concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Business Administrator, C/O SAU#19, 11 School Street, New Boston, New Hampshire 03045.



Photo's top left and clockwise by:
Michael Thomas, Joel Stave, Michael
Thomas, Joel Stave, Cyndie Wilson,
Joyce Welton



Photos on cover top left and clockwise:
Joel Stave, Andrea Murphy, Joel Stave,
Laura Bernard, Cyndie Wilson, Amanda
Burris.





Photos (top left clockwise) by: Sharon Alder , Joel Stave, Amy Unger, Christa Snyder, Amy Unger, Joyce Welton, Joel Stave

